

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1802 Session of
2003

INTRODUCED BY MCGEEHAN, D. EVANS, BEBKO-JONES, BISHOP, CAPPELLI,
CURRY, DALEY, DeLUCA, GRUCELA, HARHAI, LEACH, McCALL,
LEDERER, MANDERINO, O'BRIEN, READSHAW, ROEBUCK, RUFFING,
SOLOBAY, SURRA, TIGUE, WALKO AND WATSON, JULY 2, 2003

REFERRED TO COMMITTEE ON FINANCE, JULY 2, 2003

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for the Public Transportation
11 Assistance Fund.

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. Section 2301 of the act of March 4, 1971 (P.L.6,
15 No.2), known as the Tax Reform Code of 1971, amended or added
16 July 1, 1994 (P.L.413, No.67) and May 12, 1999 (P.L.26, No.4),
17 is amended to read:

18 Section 2301. Public Transportation Assistance Fund.--(a)
19 There is hereby created a special fund in the State Treasury to
20 be known as the Public Transportation Assistance Fund. Moneys
21 deposited into the fund and interest which accrues from those

1 funds shall be used for the purposes delineated in 74 Pa.C.S. §
2 1310 (relating to distribution of funding).

3 (b) Funds received under the provisions of this section, as
4 estimated and certified by the Secretary of Revenue, shall be
5 deposited within five days of the end of each month into the
6 fund. Unless otherwise specifically noted, the provisions of
7 Article II shall apply to the fees and taxes imposed by
8 subsections (c), (d) and (e). Unless otherwise specifically
9 noted, the provisions of Article XI-A shall apply to the tax
10 imposed under subsection (f).

11 (c) There is hereby imposed a fee on each sale in this
12 Commonwealth of new tires for highway use at the rate of [one
13 dollar (\$1)] three dollars (\$3) per tire. The fee shall be
14 collected by the seller from the purchaser and remitted to the
15 Department of Revenue. No exclusions or exemptions, other than
16 those for governmental entities provided under Article II, shall
17 apply to the fees and taxes imposed by this section.

18 (d) (1) There is hereby imposed on each lease of a motor
19 vehicle subject to tax under Article II an additional tax of
20 three per cent of the total lease price charged.

21 (2) As used in this subsection on and after April 1, 1995,
22 the term "motor vehicle" does not include trucks in Class 4 or
23 higher as defined in 75 Pa.C.S. § 1916(a)(1) (relating to trucks
24 and truck tractors).

25 (e) There is hereby imposed on each rental of a motor
26 vehicle subject to tax under Article II a fee of [two dollars
27 (\$2)] four dollars (\$4) for each day or part of a day for which
28 the vehicle is rented.

29 (f) Every entity required to pay the tax imposed under
30 Article XI-A shall, in addition to that tax, pay an additional

1 tax of seven and six-tenths (7.6) mills upon each dollar of the
2 State taxable value of its utility realty.
3 Section 2. This act shall take effect immediately.