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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 233      Session of  
2005

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INTRODUCED BY ZUG, GEIST, GINGRICH, ARMSTRONG, DENLINGER,  
FAIRCHILD, KILLION, R. MILLER AND WILT, FEBRUARY 8, 2005

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REFERRED TO COMMITTEE ON TRANSPORTATION, FEBRUARY 8, 2005

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AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, further providing for liquid fuels and fuels tax  
3 refunds.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Section 9017(b) and (f) of Title 75 of the  
7 Pennsylvania Consolidated Statutes are amended to read:

8 § 9017. Refunds.

9 \* \* \*

10 (b) Farm tractors and volunteer fire rescue and ambulance  
11 services.--A person shall be reimbursed the full amount of the  
12 tax imposed by this chapter if the person uses or buys liquid  
13 fuels or fuels on which the tax imposed by this chapter has been  
14 paid and consumes them:

15 (1) in the operation of any nonlicensed farm tractor or  
16 licensed farm tractor when used off the highways for  
17 agricultural purposes relating to the actual production of  
18 farm products; [or]

1           (2) in the operation of a vehicle of a volunteer fire  
2 company, volunteer ambulance service or volunteer rescue  
3 squad[.]; or

4           (3) in the operation of any self-contained mechanical  
5 temperature control unit permanently affixed to an over-the-  
6 road vehicle, not to exceed 100 gallons per purchase.

7           \* \* \*

8           (f) Claims, forms, contents, penalties.--A claim for  
9 reimbursement or refund under subsection (b), (c) or (e) shall  
10 be made upon a form to be furnished by the board and must  
11 include, in addition to such other information as the board may  
12 by regulation prescribe, the name and address of the claimant;  
13 the period of time and the number of gallons of liquid fuels  
14 used for which reimbursement is claimed; a description of the  
15 farm machinery, aircraft [or], aircraft engine or over-the-road  
16 vehicle in which liquid fuels have been used; the purposes for  
17 which the machinery, aircraft or aircraft engine has been used;  
18 and the size of the farm and part in cultivation on which such  
19 liquid fuels have been used. A claim must contain statements  
20 that the liquid fuels for which reimbursement is claimed have  
21 been used only for purposes for which reimbursements are  
22 permitted; that records of the amounts of such fuels used in  
23 each piece of farm machinery, aircraft or aircraft engine have  
24 been kept; and that no part of the claim has been paid except as  
25 stated. A claim must contain a declaration that it and  
26 accompanying receipts are true and correct to the best of the  
27 claimant's knowledge and must be signed by the claimant or the  
28 person claiming on the claimant's behalf. A claim must be  
29 accompanied by receipts indicating that the liquid fuels tax was  
30 paid on the liquid fuels or that the excess liquid fuels tax was

1 paid on the liquid fuels for which reimbursement is claimed.  
2 Records of purchases of liquid fuels and use in each tractor or  
3 powered machinery, aircraft or aircraft engine shall be kept for  
4 a period of two years. A claim must be made annually for the  
5 preceding year ending on June 30. A claim must be submitted to  
6 the board by September 30. The board shall refuse to consider  
7 any claim received or postmarked later than that date. The  
8 claimant must satisfy the board that the tax has been paid and  
9 that the liquid fuels have been consumed by the claimant for  
10 purposes for which reimbursements are permitted under this  
11 section. The action of the board in granting or refusing  
12 reimbursement shall be final. The board shall deduct the sum of  
13 \$1.50, which shall be considered a filing fee, from every claim  
14 for reimbursement granted. Filing fees are specifically  
15 appropriated to the board and to the department for expenses  
16 incurred in the administration of the reimbursement provisions  
17 of this chapter. The board has the power to refer to the  
18 department for investigation any claim for reimbursement filed  
19 under the provisions of this chapter. The department shall  
20 investigate the application and report to the board. A person  
21 making any false or fraudulent statement for the purpose of  
22 obtaining reimbursement commits a misdemeanor of the third  
23 degree.

24 \* \* \*

25 Section 2. This act shall be retroactive to January 1, 2005.

26 Section 3. This act shall take effect immediately.