

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 762 Session of 2013

INTRODUCED BY EVANKOVICH, AUMENT, BAKER, BLOOM, R. BROWN, GABLER, GINGRICH, GROVE, KAUFFMAN, MACKENZIE, MURT AND TRUITT, FEBRUARY 25, 2013

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 25, 2013

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," in sales and use tax, providing for tax imposed
11 on on-road vehicles and on-road trailers.

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

14 Section 1. The act of March 4, 1971 (P.L.6, No.2), known as
15 the Tax Reform Code of 1971, is amended by adding a section to
16 read:

17 Section 238.1. Tax Imposed on On-Road Vehicles and On-Road
18 Trailers.--(a) Notwithstanding any other provision of this act,
19 the tax due on the sale at retail or use of an on-road vehicle
20 and on-road trailer shall be deposited as follows:

21 (1) Beginning in fiscal year 2013-2014, twenty-five per cent
22 of the tax shall be deposited into the Motor License Fund and

seventy-five per cent of the tax shall be deposited into the General Fund.

(2) Beginning in fiscal year 2014-2015, fifty per cent of the tax shall be deposited into the Motor License Fund and fifty per cent of the tax shall be deposited into the General Fund.

(3) Beginning in fiscal year 2015-2016, seventy-five per cent of the tax shall be deposited into the Motor License Fund and twenty-five per cent of the tax shall be deposited into the General Fund.

(4) Beginning in fiscal year 2016-2017, and each fiscal year thereafter, one hundred per cent of the tax shall be deposited into the Motor License Fund.

(b) Notwithstanding any other provision of this act, all interest and penalties associated with the sale at retail or use of an on-road vehicle or an on-road trailer shall be deposited as follows:

(1) Beginning in fiscal year 2013-2014, twenty-five per cent of the associated interest and penalties shall be deposited into the Motor License Fund and seventy-five per cent of the associated interest and penalties shall be deposited into the General Fund.

(2) Beginning in fiscal year 2014-2015, fifty per cent of the associated interest and penalties shall be deposited into the Motor License Fund and fifty per cent of the associated interest and penalties shall be deposited into the General Fund.

(3) Beginning in fiscal year 2015-2016, seventy-five per cent of the associated interest and penalties shall be deposited into the Motor License Fund and twenty-five per cent of the associated interest and penalties shall be deposited into the General Fund.

1 (4) Beginning in fiscal year 2016-2017, and each fiscal year
2 thereafter, one hundred per cent of the associated interest and
3 penalties shall be deposited into the Motor License Fund.

4 (c) For the purposes of this section:

5 (1) "On-road trailer" shall be defined as a trailer that is
6 capable of being towed by an on-road vehicle.

7 (2) "On-road vehicle" shall be defined as a motor vehicle
8 that is titled, registered, annually inspected and, as such, is
9 authorized for use on the roadways of this Commonwealth.

10 Section 2. This act shall take effect in 60 days.