

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1605

Session of
1973

INTRODUCED BY MR. WESTERBERG, NOVEMBER 16, 1973

AS REPORTED FROM COMMITTEE ON TRANSPORTATION, HOUSE OF
REPRESENTATIVES, AS AMENDED, NOVEMBER 20, 1973

AN ACT

1 Imposing an additional State tax on certain fuels; providing for
2 collection, lien and administration of the tax; and making an
3 appropriation.

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

6 Section 1. There is hereby imposed and assessed beginning on
7 the effective date of this act an additional State tax of one
8 cent (1¢) a gallon, or fractional part thereof, upon (1) of all
9 liquid fuels used or sold and delivered by distributors within
10 this Commonwealth except liquid fuels used as fuel in aircraft
11 or aircraft engines taxable under the act of May 21, 1931
12 (P.L.149, No.105), known as "The Liquid Fuels Tax Act," and (2)
13 all fuels used by dealer-users within this Commonwealth except
14 the use of fuel in aircraft or aircraft engines taxable under
15 the act of January 14, 1952 (P.L.1965, No.550), known as the
16 "Fuel Use Tax Act."

17 Section 2. The additional tax hereby imposed and assessed
18 shall be collected by and paid to the Commonwealth, shall be a

1 lien to the same extent as provided by and shall be administered
2 in conformity with the provisions of "The Liquid Fuels Tax Act"
3 or "Fuel Use Tax Act" as the case may be, depending on the fuel
4 taxed.

5 Section 3. Notwithstanding the provisions of section 3, act
6 of June 1, 1956 (P.L.1944, No.655), entitled "An act providing a
7 permanent allocation of a part of the fuels and liquids fuels
8 tax proceeds to cities, boroughs, incorporated towns and
9 townships, for their road, street and bridge purposes:
10 conferring powers and imposing duties on local officers and the
11 Department of Highways; and making an appropriation out of the
12 Motor License Fund; and repealing existing legislation," the
13 entire revenues from the tax hereby imposed are hereby
14 appropriated to the Department of Transportation.

15 SECTION 4. (A) THE DEPARTMENT OF TRANSPORTATION SHALL USE <—
16 THE REVENUES APPROPRIATED TO IT UNDER SECTION 3 OF THIS ACT FOR
17 THE MAINTENANCE AND RESURFACING OF SECONDARY ROADS SUBJECT TO
18 THE LIMITATIONS SET FORTH IN SUBSECTION (B) OF THIS SECTION.

19 (B) THE REVENUES SHALL BE APPORTIONED BY THE DEPARTMENT FOR
20 EXPENDITURE IN THE SEVERAL COUNTIES OF THE COMMONWEALTH IN THE
21 RATIO THAT THE TOTAL MILEAGE OF STATE HIGHWAYS IN ANY COUNTY
22 BEARS TO THE TOTAL MILEAGE OF STATE HIGHWAYS IN THIS
23 COMMONWEALTH.

24 Section ~~4~~ 5. This act shall take effect on the first day of <—
25 the month following its enactment if it is enacted during the
26 first five days of the month or on the first day of the second
27 month following its enactment if it is enacted after the first
28 five days of the month.