

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 392

Session of
1985

INTRODUCED BY NOYE, PHILLIPS, COY, HERMAN, DININNI, WAMBACH AND
PRESTON, FEBRUARY 13, 1985

REFERRED TO COMMITTEE ON TRANSPORTATION, FEBRUARY 13, 1985

AN ACT

1 Amending the act of May 21, 1931 (P.L.149, No.105), entitled, as
2 amended, "An act imposing a State tax, payable by those
3 herein defined as distributors, on liquid fuels used or sold
4 and delivered within the Commonwealth, which are practically,
5 and commercially suitable for use in internal combustion
6 engines for the generation of power; providing for the
7 collection and lien of the tax, and the distribution and use
8 of the proceeds thereof; requiring such distributors to
9 secure permits, to file corporate surety bonds and reports,
10 and to retain certain records; imposing duties on retail
11 dealers, common carriers, county commissioners, and such
12 distributors; providing for rewards; imposing certain costs
13 on counties; conferring powers and imposing duties on certain
14 State officers and departments; providing for refunds;
15 imposing penalties; and making an appropriation," providing
16 for use of funds for mass transportation purposes.

17 The General Assembly of the Commonwealth of Pennsylvania
18 hereby enacts as follows:

19 Section 1. Section 10(a) of the act of May 21, 1931
20 (P.L.149, No.105), known as The Liquid Fuels Tax Act, amended
21 July 30, 1975 (P.L.124, No.61), is amended to read:

22 Section 10. Disposition and Use of Tax.--(a) One-half cent
23 per gallon of the permanent tax collected under the provisions
24 of this act shall be paid into the Liquid Fuels Tax Fund of the

1 State Treasury; and such moneys, paid into said fund, are hereby
2 specifically appropriated for the purposes hereinafter set
3 forth.

4 The moneys so paid into the Liquid Fuels Tax Fund, except
5 those that are refunded as hereinafter provided, shall be paid
6 to the respective counties of this Commonwealth, less such
7 amounts as represent the difference between the annual fees
8 prescribed in sections 709 and 710 of "The Vehicle Code" and
9 those fees charged pursuant to section 710.1 of "The Vehicle
10 Code" for annual registration of each motor vehicle operated by
11 mass transportation systems, on the first day of June and
12 December of each year, in the ratio that average return made
13 during the three (3) preceding years to each county bears to the
14 average amount returned to all counties for the three preceding
15 years: Provided, That the distribution of tax to the counties
16 from the Liquid Fuels Tax Fund that is payable the first day of
17 August, one thousand nine hundred and thirty-one, shall be made
18 under the provisions of the acts of Assembly repealed by this
19 act. Such amounts as represent the difference between the annual
20 fees prescribed in sections 709 and 710 of "The Vehicle Code"
21 and those fees charged pursuant to section 710.1 of "The Vehicle
22 Code" shall be paid into the Motor License Fund.

23 All moneys received by the counties hereunder shall be
24 deposited and maintained in a special fund designated as the
25 "County Liquid Fuels Tax Fund" into which no other moneys shall
26 be deposited and commingled, except in any county which does not
27 have sufficient money in such special fund to provide for
28 payments designated in the current annual budget for payment
29 from such special fund for the purposes of construction,
30 reconstruction, maintenance and repair of roads, highways and

1 bridges, property damages, compensation of viewers for services
2 in eminent domain proceedings involving roads, highways and
3 bridges, and for the construction, reconstruction, operation and
4 maintenance of publicly owned ferryboat operations, interest and
5 principal payments on road, bridge or publicly owned ferryboat
6 operation bonds, or sinking fund charges for such bonds becoming
7 due within the current calendar year and for the acquisition,
8 maintenance, repair and operation of traffic signs and traffic
9 signals, and for the erection and maintenance of stop and go
10 signal lights, blinkers or other like traffic control devices,
11 and for mass transportation purposes. The county, for the
12 purpose of such payments and such payments only, may borrow and
13 place in such special fund moneys, not in excess of the liquid
14 fuels tax funds to be received during the current calendar year,
15 and all such loans shall be repaid from such special fund before
16 the expiration of the current calendar year and not thereafter.
17 Moneys so received and deposited shall be used only for the
18 purpose of construction, reconstruction, maintenance, and repair
19 of roads, highways and bridges, including the payment of
20 property damage and compensation of viewers for services in
21 eminent domain proceedings involving such roads, highways and
22 bridges, now due or hereafter to become due, occasioned by or
23 the relocation or construction of highways and bridges, and for
24 the construction, reconstruction, operation and maintenance of
25 publicly owned ferryboat operations, and for the payment of
26 interest and sinking fund charges on bonds issued or used for
27 highways and bridge purposes and publicly owned ferryboat
28 operations, or on so much of any bonds as have been used for
29 such purposes and for the acquisition, maintenance, repair and
30 operation of traffic signs and traffic signals and for mass

1 transportation purposes and all payments made by any county,
2 either directly or indirectly, prior to the first day of
3 January, one thousand nine hundred and forty-six, for any or all
4 such purposes are hereby validated: Provided, That no
5 expenditures from the county liquid fuels tax fund shall be made
6 by the county commissioners for new construction on roads,
7 bridges or publicly owned ferryboat operations without first
8 having obtained the approval of the plans for such construction
9 from the Department of Transportation: And provided further,
10 That the county commissioners shall not allocate moneys from the
11 county liquid fuels tax fund to any political subdivision within
12 the county, until the application and the contracts or plans for
13 the proposed expenditures have been made on forms, prescribed,
14 prepared and furnished, and first approved by the Department of
15 Transportation. The county commissioners of each county shall
16 make to the Department of Transportation, on or before the
17 fifteenth day of January for the period ending December thirty-
18 first of each year, on forms prescribed, prepared, and furnished
19 by the Department of Transportation, a report showing the
20 receipts and expenditures of such moneys received by the county,
21 from the Commonwealth under the provisions of this section.
22 Copies of such report shall be transmitted to the department and
23 to the Department of the Auditor General for audit. Upon the
24 failure of the county commissioners to file such report, or to
25 make any payments, allocations or expenditures, in compliance
26 with the provisions of this section, the department shall
27 withhold further payments to the county out of the Liquid Fuels
28 Tax Fund until the delinquent report is filed, transmitted, or
29 said moneys allocated, or said expenditures for the prior twelve
30 months are approved by the Department of Transportation.

1 * * *

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