

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1956 Session of  
1991

INTRODUCED BY PETRONE, BUSH, NAILOR, SALOOM, GIGLIOTTI,  
JADLOWIEC, NOYE, BELFANTI, B. SMITH, MARKOSEK, SURRA, TRELLO,  
VROON AND KRUSZEWSKI, AUGUST 2, 1991

REFERRED TO COMMITTEE ON FINANCE, AUGUST 2, 1991

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," further  
16 defining "liquid fuels."

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

19 Section 1. The definition of "liquid fuels" in section 2 of  
20 the act of May 21, 1931 (P.L.149, No.105), known as The Liquid  
21 Fuels Tax Act, amended July 2, 1947 (P.L.1243, No.508), is  
22 amended to read:

23 Section 2. Definitions.--The following words, terms, and  
24 phrases, when used in this act, shall have the meanings ascribed

1 to them in this section, except in those instances where the  
2 context clearly indicates a different meaning.

3 \* \* \*

4 "Liquid Fuels." All products derived from petroleum, natural  
5 gas produced outside this Commonwealth, coal, coal tar,  
6 vegetable ferments, and other oils, including among others,  
7 gasoline, naphtha, benzol, benzine, or alcohols, either alone or  
8 when blended or compounded, which are practically, and  
9 commercially suitable for use in internal combustion engines for  
10 the generation of power, or which are prepared, advertised,  
11 offered for sale, or sold for use for that purpose: Provided,  
12 That kerosene, fuel oil, gas oil, Diesel fuel, tractor fuel by  
13 whatever trade name or technical name known having an initial  
14 boiling point of not less than 200 degrees F. and of which not  
15 more than ninety-five (95) per centum has been recovered at 464  
16 degrees F. (ASTM method D-86), liquefied gases which would not  
17 exist as liquids at a temperature of 60 degrees F. and pressure  
18 of 14.7 pounds per square inch absolute, and naphthas and  
19 benzols and solvents sold for use for industrial purposes, are  
20 not included within the definition of "liquid fuels."

21 \* \* \*

22 Section 2. This act shall take effect in 180 days.