

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 372 Session of
1993

INTRODUCED BY NICKOL, FARGO, THOMAS, GORDNER, REBER, FLICK,
FAIRCHILD, BELFANTI, BUSH, STABACK, HALUSKA, STERN, FAJT,
HESS, CARONE, FICHTER, BATTISTO, SAURMAN, PESCI, FLEAGLE,
DURHAM, TRELLO, MERRY, PHILLIPS, BROWN, CLARK, BAKER, BARLEY,
STEELMAN, CESSAR, B. SMITH, TOMLINSON, E. Z. TAYLOR, RAYMOND,
MELIO, GERLACH, CAWLEY, DRUCE, ARMSTRONG, KING, KASUNIC,
SCHULER, STURLA, CORRIGAN, PISTELLA, COY, ADOLPH, PETRARCA,
GEIST AND STETLER, FEBRUARY 10, 1993

REFERRED TO COMMITTEE ON TRANSPORTATION, FEBRUARY 10, 1993

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 providing for the use of liquid fuels tax revenues.

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

1 per gallon of the permanent tax collected under the provisions
2 of this act shall be paid into the Liquid Fuels Tax Fund of the
3 State Treasury; and such moneys, paid into said fund, are hereby
4 specifically appropriated for the purposes hereinafter set
5 forth.

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20 under the provisions of the acts of Assembly repealed by this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

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

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

1 publicly owned ferryboat operations, and for the payment of
2 interest and sinking fund charges on bonds issued or used for
3 highways and bridge purposes and publicly owned ferryboat
4 operations, or on so much of any bonds as have been used for
5 such purposes and for the acquisition, maintenance, repair and
6 operation of traffic signs and traffic signals and all payments
7 made by any county, either directly or indirectly, prior to the
8 first day of January, one thousand nine hundred and forty-six,
9 for any or all such purposes are hereby validated: Provided,
10 That no expenditures from the county liquid fuels tax fund shall
11 be made by the county commissioners for new construction on
12 roads, bridges, curb ramps or publicly owned ferryboat
13 operations without first having obtained the approval of the
14 plans for such construction from the Department of
15 Transportation: And provided further, That the county
16 commissioners shall not allocate moneys from the county liquid
17 fuels tax fund to any political subdivision within the county,
18 until the application and the contracts or plans for the
19 proposed expenditures have been made on forms, prescribed,
20 prepared and furnished, and first approved by the Department of
21 Transportation. The county commissioners of each county shall
22 make to the Department of Transportation, on or before the
23 fifteenth day of January for the period ending December thirty-
24 first of each year, on forms prescribed, prepared, and furnished
25 by the Department of Transportation, a report showing the
26 receipts and expenditures of such moneys received by the county,
27 from the Commonwealth under the provisions of this section.
28 Copies of such report shall be transmitted to the department and
29 to the Department of the Auditor General for audit. Upon the
30 failure of the county commissioners to file such report, or to

1 make any payments, allocations or expenditures, in compliance
2 with the provisions of this section, the department shall
3 withhold further payments to the county out of the Liquid Fuels
4 Tax Fund until the delinquent report is filed, transmitted, or
5 said moneys allocated, or said expenditures for the prior twelve
6 months are approved by the Department of Transportation.

7 * * *

8 Section 2. This act shall take effect immediately.