

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 67

Session of
1997

INTRODUCED BY LLOYD, GEIST, GODSHALL, CLARK, FEESE, FAIRCHILD,
FARGO, E. Z. TAYLOR, ROHRER, BROWN, HERSHEY AND MILLER,
JANUARY 28, 1997

AMENDMENTS TO SENATE AMENDMENTS, HOUSE OF REPRESENTATIVES,
APRIL 16, 1997

AN ACT

1 Amending ~~Title~~ TITLES 74 (TRANSPORTATION) AND 75 (Vehicles) of <—
2 the Pennsylvania Consolidated Statutes, ~~further providing for~~ <—
3 ~~vehicle registration periods of less than one year.~~ FURTHER <—
4 PROVIDING FOR ANNUAL APPROPRIATION AND COMPUTATION OF SUBSIDY
5 AND FOR DISTRIBUTION OF FUNDING; PROVIDING FOR DISTRIBUTION
6 OF SUPPLEMENTAL FUNDING; FURTHER PROVIDING FOR USE OF FUNDS
7 DISTRIBUTED; PROVIDING FOR PUBLIC TRANSPORTATION GRANTS
8 MANAGEMENT ACCOUNTABILITY, FOR COMPETITIVE PROCUREMENT AND
9 FOR THE PUBLIC TRANSPORTATION ASSISTANCE FUND; FURTHER
10 PROVIDING FOR PERIOD OF REGISTRATION, FOR DUTIES OF AGENTS,
11 FOR REGISTRATION AND OTHER FEES, FOR REQUIREMENTS FOR
12 PERIODIC INSPECTION OF VEHICLES, FOR LIMITS ON NUMBER OF
13 TOWED VEHICLES, FOR OPERATION OF CERTAIN COMBINATIONS ON
14 INTERSTATE AND OTHER HIGHWAYS, FOR WIDTH AND LENGTH OF
15 VEHICLES; PROVIDING FOR LIQUID FUELS AND FUELS PERMITS AND
16 BOND OR DEPOSIT OF SECURITIES, FOR IMPOSITION OF LIQUID FUELS
17 AND FUELS TAX, FOR TAXPAYER, FOR DISTRIBUTOR'S REPORT AND
18 PAYMENT OF TAX, FOR DETERMINATION OF TAX, PENALTIES AND
19 INTEREST, FOR EXAMINATION OF RECORDS AND EQUIPMENT, FOR
20 RETENTION OF RECORDS BY DISTRIBUTORS AND DEALERS, FOR
21 DISPOSITION AND USE OF TAX, FOR DISCONTINUANCE OR TRANSFER OF
22 BUSINESS, FOR SUSPENSION OR REVOCATION OF PERMITS, FOR LIEN
23 OF TAXES, PENALTIES AND INTEREST, FOR COLLECTION OF UNPAID
24 TAXES, FOR REPORTS FROM COMMON CARRIERS, FOR VIOLATIONS AND
25 REWARD FOR DETECTION OF VIOLATIONS, FOR REFUNDS, FOR DIESEL
26 FUEL IMPORTERS AND TRANSPORTERS, FOR PROHIBITING USE OF DYED
27 DIESEL FUEL, FOR DISPOSITION OF FEES, FINES AND FORFEITURES,
28 FOR CERTIFIED COPIES OF RECORDS AND FOR UNCOLLECTIBLE CHECKS;
29 FURTHER PROVIDING FOR DISTRIBUTION OF STATE HIGHWAY
30 MAINTENANCE FUNDS AND FOR STANDARDS AND METHODOLOGY FOR DATA
31 COLLECTION; PROVIDING FOR DIRT AND GRAVEL ROAD MAINTENANCE;
32 FURTHER PROVIDING FOR IMPOSITION OF TAX AND ADDITIONAL TAX;

1 PROVIDING FOR TAX ON ALTERNATIVE FUELS; FURTHER PROVIDING FOR
2 DISPOSITION OF TAX REVENUE; MAKING AN APPROPRIATION; AND
3 MAKING REPEALS.

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

6 ~~Section 1. Section 1307(a.1) of Title 75 of the Pennsylvania~~ <—
7 ~~Consolidated Statutes is amended to read:~~

8 SECTION 1. SECTION 1303(G) OF TITLE 74 OF THE PENNSYLVANIA <—
9 CONSOLIDATED STATUTES IS AMENDED TO READ:

10 § 1303. ANNUAL APPROPRIATION AND COMPUTATION OF SUBSIDY.

11 * * *

12 (G) STANDARDS AND MEASURES.--

13 (1) WITHIN ONE YEAR AFTER THE EFFECTIVE DATE OF THIS
14 PART AND EVERY YEAR THEREAFTER, EACH LOCAL TRANSPORTATION
15 ORGANIZATION OR TRANSPORTATION COMPANY RECEIVING MONEYS
16 PURSUANT TO THIS SECTION SHALL ADOPT A SERIES OF SERVICE
17 STANDARDS AND PERFORMANCE EVALUATION MEASURES. SUCH STANDARDS
18 AND MEASURES SHALL BE IN ADDITION TO THE PERFORMANCE AUDITS
19 REQUIRED BY SECTION 1315 (RELATING TO PUBLIC TRANSPORTATION
20 GRANTS MANAGEMENT ACCOUNTABILITY) AND SHALL CONSIST OF
21 OBJECTIVES AND SPECIFIC NUMERIC PERFORMANCE LEVELS TO BE
22 ACHIEVED IN MEETING THESE STANDARDS AND OBJECTIVES. THOSE
23 STANDARDS AND MEASURES ADOPTED SHALL INCLUDE THE FOLLOWING,
24 IN ADDITION TO OTHERS DEEMED APPROPRIATE BY THE LOCAL
25 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY:

26 (I) AN AUTOMATIC MECHANISM TO REVIEW THE UTILIZATION
27 OF ROUTES.

28 (II) STAFFING RATIOS (RATIO OF ADMINISTRATIVE
29 EMPLOYEES TO OPERATING EMPLOYEES; NUMBER OF VEHICLES PER
30 MECHANIC).

31 (III) PRODUCTIVITY MEASURES (VEHICLE MILES PER

1 EMPLOYEE; PASSENGER AND EMPLOYEE ACCIDENTS PER 100,000
2 VEHICLE MILES; ON-TIME PERFORMANCE; MILES BETWEEN ROAD
3 CALLS).

4 (IV) FISCAL INDICATORS (OPERATING COST PER
5 PASSENGER; SUBSIDY PER PASSENGER AND OPERATING RATIO).

6 (IV.1) REASONABLE MINIMUM PREQUALIFICATION STANDARDS
7 FOR PROSPECTIVE TRANSIT SERVICE SUBCONTRACTORS.

8 (V) ANY OTHER MATTER DESIRED BY THE GOVERNING BODY
9 OF SUCH LOCAL TRANSPORTATION ORGANIZATION OR
10 TRANSPORTATION COMPANY.

11 (2) THE SERVICE STANDARDS AND PERFORMANCE EVALUATION
12 MEASURES SHALL BE ESTABLISHED BY FORMAL ACTION OF THE
13 GOVERNING BODY OF SUCH LOCAL TRANSPORTATION ORGANIZATION OR
14 TRANSPORTATION COMPANY FOLLOWING AN OPPORTUNITY FOR COMMENT
15 BY THE PUBLIC AND THE DEPARTMENT. UPON SUBMISSION, THE
16 DEPARTMENT WILL REVIEW AND MAY MAKE RECOMMENDATIONS TO THE
17 LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY
18 CONCERNING THE SERVICE STANDARDS AND PERFORMANCE EVALUATION
19 MEASURES.

20 (3) IN THE DISCRETION OF SUCH GOVERNING BODY, THE
21 SERVICE STANDARDS AND PERFORMANCE EVALUATION MEASURES MAY BE
22 SYSTEMWIDE OR BASED ON A SAMPLING.

23 (4) THE SERVICE STANDARDS AND PERFORMANCE EVALUATION
24 MEASURES SHALL ONLY CONSTITUTE GOALS FOR SUCH LOCAL
25 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY IN
26 PROVIDING SERVICE IN THE YEAR FOLLOWING THEIR ADOPTION. AT
27 THE END OF SUCH YEAR, FISCAL OR CALENDAR, AS THE CASE MAY BE,
28 A REPORT SHALL BE TRANSMITTED TO THE DEPARTMENT FOR ITS
29 CONSIDERATION INDICATING THE PROJECTED PERFORMANCE LEVELS AND
30 THE PERFORMANCE LEVELS ACTUALLY ACHIEVED. UPON SUBMISSION,

1 THE DEPARTMENT WILL REVIEW THE REPORT AND MAY MAKE
2 RECOMMENDATIONS TO SUCH LOCAL TRANSPORTATION ORGANIZATION OR
3 TRANSPORTATION COMPANY CONCERNING THE PERFORMANCE LEVELS
4 ACTUALLY ACHIEVED. SUCH REPORT SHALL BE RELEASED TO THE
5 PUBLIC AT THE TIME OF ISSUANCE.

6 (5) THE DEPARTMENT MAY SUSPEND THE ELIGIBILITY FOR
7 FUTURE DISCRETIONARY TRANSIT GRANT FUNDS OF ANY TRANSIT
8 ENTITY WHICH FAILS TO COMPLY WITH THE PROVISIONS OF THIS
9 SECTION. THE DEPARTMENT SHALL RESTORE THE DISCRETIONARY
10 FUNDING ELIGIBILITY OF A SUSPENDED TRANSIT ENTITY AT SUCH
11 TIME AS THE REQUIREMENTS OF THIS SECTION ARE MET IN AN
12 AMENDED APPLICATION RECEIVED BY THE DEPARTMENT.

13 * * *

14 SECTION 2. SECTION 1310(B)(1), (5) AND (6), (C), (D), THE
15 DEFINITION OF "CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE" IN
16 SUBSECTION (F) AND SUBSECTION (G)(1), (3) AND (4) OF TITLE 74
17 ARE AMENDED TO READ:

18 § 1310. DISTRIBUTION OF FUNDING.

19 * * *

20 (B) DISTRIBUTION PROCEDURE.--DURING EACH FISCAL YEAR,
21 CAPITAL PROJECT, ASSET MAINTENANCE AND OTHER PROGRAM FUNDS SHALL
22 BE DISTRIBUTED AS FOLLOWS:

23 (1) ON OR BEFORE THE [15TH] FIFTH DAY OF EACH MONTH, THE
24 TREASURY DEPARTMENT SHALL [DETERMINE] CERTIFY TO THE
25 DEPARTMENT THE TOTAL AMOUNT [OF MONEYS THEN AVAILABLE FOR
26 DISTRIBUTION AND SHALL DISBURSE SUCH FUNDS] THEN AVAILABLE
27 FOR DISTRIBUTION AND THE DEPARTMENT SHALL MAKE DISTRIBUTION
28 OF PAYMENTS REQUIRED UNDER THIS SUBSECTION ON OR BEFORE THE
29 20TH DAY OF EACH MONTH [IN THE MANNER PROVIDED IN THIS
30 SUBSECTION].

1 * * *

2 (5) EACH MONTH, THE [TREASURY DEPARTMENT SHALL PAY]
3 DEPARTMENT SHALL DISTRIBUTE ONE-TWELFTH OF THE CLASS 4
4 TRANSIT ENTITY SECTION 1310 SHARE TO CLASS 4 TRANSIT ENTITIES
5 IN THE MANNER PROVIDED IN THIS PARAGRAPH. EACH CLASS 4
6 TRANSIT ENTITY SHALL RECEIVE A PORTION OF EACH MONTHLY
7 DISTRIBUTION OF THE CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE
8 AS FOLLOWS:

9 (I) FIFTY PERCENT OF THE MONTHLY DISTRIBUTION OF THE
10 CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE SHALL BE
11 DISTRIBUTED TO CLASS 4 TRANSIT ENTITIES BASED UPON EACH
12 TRANSIT ENTITY'S CLASS 4 OPERATING ASSISTANCE GRANT
13 SECTION 1310 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED BY
14 EACH CLASS 4 TRANSIT ENTITY UNDER THIS SUBPARAGRAPH SHALL
15 BE DETERMINED BY MULTIPLYING A PARTICULAR CLASS 4 TRANSIT
16 ENTITY'S CLASS 4 OPERATING ASSISTANCE GRANT SECTION 1310
17 PERCENTAGE TIMES THE TOTAL AMOUNT AVAILABLE FOR
18 DISTRIBUTION UNDER THIS SUBPARAGRAPH.

19 (II) TWENTY-FIVE PERCENT OF THE MONTHLY DISTRIBUTION
20 OF THE CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE SHALL BE
21 DISTRIBUTED TO CLASS 4 TRANSIT ENTITIES BASED UPON EACH
22 TRANSIT ENTITY'S CLASS 4 REVENUE MILE SECTION 1310
23 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED BY EACH CLASS 4
24 TRANSIT ENTITY UNDER THIS SUBPARAGRAPH SHALL BE
25 DETERMINED BY MULTIPLYING A PARTICULAR CLASS 4 TRANSIT
26 ENTITY'S CLASS 4 REVENUE MILE SECTION 1310 PERCENTAGE
27 TIMES THE TOTAL AMOUNT AVAILABLE FOR DISTRIBUTION UNDER
28 THIS SUBPARAGRAPH.

29 (III) TWENTY-FIVE PERCENT OF THE MONTHLY
30 DISTRIBUTION OF THE CLASS 4 TRANSIT ENTITY SECTION 1310

1 SHARE SHALL BE DISTRIBUTED TO CLASS 4 TRANSIT ENTITIES
2 BASED UPON EACH TRANSIT ENTITY'S CLASS 4 REVENUE HOUR
3 SECTION 1310 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED BY
4 EACH CLASS 4 TRANSIT ENTITY UNDER THIS SUBPARAGRAPH SHALL
5 BE DETERMINED BY MULTIPLYING A PARTICULAR CLASS 4 TRANSIT
6 ENTITY'S CLASS 4 TRANSIT ENTITY REVENUE HOUR SECTION 1310
7 PERCENTAGE TIMES THE TOTAL AMOUNT AVAILABLE FOR
8 DISTRIBUTION UNDER THIS SUBPARAGRAPH.

9 (6) EACH MONTH, AFTER PROVIDING FOR PAYMENT OF THE
10 PORTION OF THE DEPARTMENT OF TRANSPORTATION PROJECT
11 MANAGEMENT OVERSIGHT SHARE, THE COMMUNITY TRANSPORTATION
12 PROGRAM SECTION 1310 SHARE, THE PLANNING, DEVELOPMENT,
13 RESEARCH, RURAL EXPANSION AND DEPARTMENT-INITIATED PROGRAMS
14 SECTION 1310 [SHARE] SHARES AND THE CLASS 4 TRANSIT ENTITY
15 SECTION 1310 SHARE TO BE DISTRIBUTED THAT MONTH, THE
16 [TREASURY DEPARTMENT] DEPARTMENT SHALL DISTRIBUTE ALL
17 REMAINING CAPITAL PROJECT, ASSET MAINTENANCE AND OTHER
18 PROGRAM FUNDS AS FOLLOWS:

19 (I) EACH CLASS 1 TRANSIT ENTITY SHALL RECEIVE A
20 PRORATA SHARE OF THE CLASS 1 TRANSIT ENTITY SECTION 1310
21 SHARE. IF THERE IS ONLY ONE CLASS 1 TRANSIT ENTITY, IT
22 SHALL RECEIVE THE ENTIRE CLASS 1 TRANSIT ENTITY SECTION
23 1310 SHARE.

24 (II) EACH CLASS 2 TRANSIT ENTITY SHALL RECEIVE A
25 PRORATA SHARE OF THE CLASS 2 TRANSIT ENTITY SECTION 1310
26 SHARE. IF THERE IS ONLY ONE CLASS 2 TRANSIT ENTITY, IT
27 SHALL RECEIVE THE ENTIRE CLASS 2 TRANSIT ENTITY SECTION
28 1310 SHARE.

29 (III) EACH CLASS 3 TRANSIT ENTITY SHALL RECEIVE A
30 PORTION OF THE CLASS 3 TRANSIT ENTITY SECTION 1310 SHARE

1 AS FOLLOWS:

2 (A) SIXTEEN AND SIXTY-SEVEN HUNDREDTHS PERCENT
3 OF THE CLASS 3 TRANSIT ENTITY SECTION 1310 SHARE
4 SHALL BE DISTRIBUTED TO CLASS 3 TRANSIT ENTITIES
5 BASED UPON EACH TRANSIT ENTITY'S CLASS 3 VEHICLE MILE
6 SECTION 1310 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED
7 BY EACH CLASS 3 TRANSIT ENTITY UNDER THIS CLAUSE
8 SHALL BE DETERMINED BY MULTIPLYING A PARTICULAR CLASS
9 3 TRANSIT ENTITY'S CLASS 3 VEHICLE MILE SECTION 1310
10 PERCENTAGE TIMES THE TOTAL AMOUNT AVAILABLE FOR
11 DISTRIBUTION UNDER THIS CLAUSE.

12 (B) SIXTEEN AND SIXTY-SEVEN HUNDREDTHS PERCENT
13 OF THE CLASS 3 TRANSIT ENTITY SECTION 1310 SHARE
14 SHALL BE DISTRIBUTED TO CLASS 3 TRANSIT ENTITIES
15 BASED UPON EACH TRANSIT ENTITY'S CLASS 3 VEHICLE HOUR
16 SECTION 1310 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED
17 BY EACH CLASS 3 TRANSIT ENTITY UNDER THIS CLAUSE
18 SHALL BE DETERMINED BY MULTIPLYING A PARTICULAR CLASS
19 3 TRANSIT ENTITY'S CLASS 3 VEHICLE HOUR SECTION 1310
20 PERCENTAGE TIMES THE TOTAL AMOUNT AVAILABLE FOR
21 DISTRIBUTION UNDER THIS CLAUSE.

22 (C) SIXTEEN AND SIXTY-SIX HUNDREDTHS PERCENT OF
23 THE CLASS 3 TRANSIT ENTITY SECTION 1310 SHARE SHALL
24 BE DISTRIBUTED TO CLASS 3 TRANSIT ENTITIES BASED UPON
25 EACH TRANSIT ENTITY'S CLASS 3 TOTAL PASSENGER SECTION
26 1310 PERCENTAGE. THE ACTUAL AMOUNT RECEIVED BY EACH
27 CLASS 3 TRANSIT ENTITY UNDER THIS CLAUSE SHALL BE
28 DETERMINED BY MULTIPLYING A PARTICULAR CLASS 3
29 TRANSIT ENTITY'S CLASS 3 TOTAL PASSENGER SECTION 1310
30 PERCENTAGE TIMES THE TOTAL AMOUNT AVAILABLE FOR

1 DISTRIBUTION UNDER THIS CLAUSE.

2 (D) TWENTY-FIVE PERCENT OF THE CLASS 3 TRANSIT
3 ENTITY SECTION 1310 SHARE SHALL BE DISTRIBUTED TO
4 CLASS 3 TRANSIT ENTITIES BASED UPON EACH TRANSIT
5 ENTITY'S CLASS 3 FEDERAL OPERATING CAP PERCENTAGE.
6 THE ACTUAL AMOUNT RECEIVED BY EACH CLASS 3 TRANSIT
7 ENTITY UNDER THIS CLAUSE SHALL BE DETERMINED BY
8 MULTIPLYING A PARTICULAR CLASS 3 TRANSIT ENTITY'S
9 CLASS 3 FEDERAL OPERATING CAP PERCENTAGE TIMES THE
10 TOTAL AMOUNT AVAILABLE FOR DISTRIBUTION UNDER THIS
11 CLAUSE.

12 (E) TWENTY-FIVE PERCENT OF THE CLASS 3 TRANSIT
13 ENTITY SECTION 1310 SHARE SHALL BE DISTRIBUTED TO
14 CLASS 3 TRANSIT ENTITIES BASED UPON EACH TRANSIT
15 ENTITY'S CLASS 3 STATE OPERATING GRANT PERCENTAGE.
16 THE ACTUAL AMOUNT RECEIVED BY EACH CLASS 3 TRANSIT
17 ENTITY UNDER THIS CLAUSE SHALL BE DETERMINED BY
18 MULTIPLYING A PARTICULAR CLASS 3 TRANSIT ENTITY'S
19 CLASS 3 STATE OPERATING GRANT PERCENTAGE TIMES THE
20 TOTAL AMOUNT AVAILABLE FOR DISTRIBUTION UNDER THIS
21 CLAUSE.

22 (C) CHANGE OF CLASSIFICATION.--IF, DURING ANY FISCAL YEAR,
23 EITHER THE NUMBER OF VEHICLES OPERATED BY A LOCAL TRANSPORTATION
24 ORGANIZATION OR TRANSPORTATION COMPANY OR THE AREA SERVED BY
25 SUCH A LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION
26 COMPANY CHANGES SO THAT THE LOCAL TRANSPORTATION ORGANIZATION OR
27 TRANSPORTATION COMPANY MEETS THE CRITERIA FOR A DIFFERENT
28 TRANSIT ENTITY CLASS, AS SUCH CRITERIA ARE SET FORTH IN SECTION
29 1301 (RELATING TO DEFINITIONS), ON OR BEFORE JULY 15 OF THE
30 FISCAL YEAR WHICH FOLLOWS SUCH A CHANGE AND IN EACH FISCAL YEAR

1 THEREAFTER, THE DEPARTMENT SHALL REFLECT ANY CHANGE IN THE
2 TRANSIT ENTITY CLASS OF SUCH A LOCAL TRANSPORTATION ORGANIZATION
3 OR TRANSPORTATION COMPANY IN THE DEPARTMENT OF TRANSPORTATION
4 CERTIFICATION FOR THAT AND SUBSEQUENT FISCAL YEARS. IN ITS
5 CALCULATION OF THE TRANSIT ENTITY SECTION 1310 SHARES FOR EACH
6 TRANSIT ENTITY CLASS REQUIRED BY SUBSECTION (G)(1) AND THE
7 TRANSIT ENTITY SECTION 1310.1 SHARES FOR EACH TRANSIT ENTITY
8 CLASS REQUIRED BY SECTION 1310.1(F)(1) FOR THE FISCAL YEAR
9 FOLLOWING THE CHANGE IN A LOCAL TRANSPORTATION ORGANIZATION OR
10 TRANSPORTATION COMPANY'S TRANSIT ENTITY CLASS AND THEREAFTER,
11 THE DEPARTMENT SHALL INCLUDE THE AMOUNT OF THE TRANSIT ENTITY
12 [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES ALLOCATED
13 TO SUCH A LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION
14 COMPANY FOR THE FISCAL YEAR PRIOR TO THE CHANGE IN THE TRANSIT
15 ENTITY CLASS, IN THE TRANSIT ENTITY [SECTION 1310 SHARE]
16 SECTIONS 1310 AND 1310.1 SHARES FOR THE NEW TRANSIT ENTITY CLASS
17 OF SUCH A LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION
18 COMPANY, AND SHALL DELETE AN EQUAL AMOUNT FROM THE TRANSIT
19 ENTITY [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES FOR
20 THE TRANSIT ENTITY CLASS FOR WHICH SUCH A LOCAL TRANSPORTATION
21 ORGANIZATION OR TRANSPORTATION COMPANY NO LONGER MEETS THE
22 CRITERIA IN THE NEW FISCAL YEAR. NO LOCAL TRANSPORTATION
23 ORGANIZATION OR TRANSPORTATION COMPANY WHICH HAS CHANGED FROM
24 ONE TRANSIT ENTITY CLASS TO ANOTHER DUE TO EITHER AN INCREASE IN
25 THE NUMBER OF VEHICLES OPERATED OR THE UNITED STATES CENSUS
26 BUREAU'S DECLARING ITS SERVICE AREA AN URBANIZED AREA SHALL
27 RECEIVE LESS THAN THE AMOUNT TRANSFERRED ON ITS ACCOUNT BY THE
28 DEPARTMENT PURSUANT TO THIS SECTION.

29 (D) OVERSIGHT.--THE DEPARTMENT SHALL INITIATE AND MAINTAIN A
30 PROGRAM OF REVIEW AND OVERSIGHT FOR ANY PROJECTS RECEIVING FUNDS

1 DISTRIBUTED PURSUANT TO THIS SECTION AND SECTION 1310.1. THE
2 DEPARTMENT IS AUTHORIZED TO PERFORM INDEPENDENT FINANCIAL AUDITS
3 OF THE FINANCIAL STATEMENTS OF EACH LOCAL TRANSPORTATION
4 ORGANIZATION, TRANSPORTATION COMPANY OR COMMUNITY TRANSPORTATION
5 PROGRAM RECEIVING MONEYS PURSUANT TO THIS SECTION. THESE AUDITS
6 SHALL BE CONDUCTED IN ACCORDANCE WITH GENERALLY ACCEPTED
7 AUDITING STANDARDS. ANY FINANCIAL STATEMENTS SUBJECT TO THE
8 AUDIT OR REPORTS RESULTING FROM THE AUDIT SHALL BE PREPARED AND
9 PRESENTED IN ACCORDANCE WITH GENERALLY ACCEPTED ACCOUNTING
10 PRINCIPLES, CONSISTENTLY APPLIED WITH PREVIOUS STATEMENTS
11 RENDERED FOR OR ON BEHALF OF SUCH ORGANIZATION OR COMPANY. THE
12 DEPARTMENT MAY COORDINATE SUCH AUDITS IN CONJUNCTION WITH AUDITS
13 UNDERTAKEN BY THE AUDITOR GENERAL.

14 * * *

15 (F) DEFINITIONS.--AS USED IN THIS SECTION, THE FOLLOWING
16 WORDS AND PHRASES SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS
17 SUBSECTION:

18 * * *

19 "CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE." FOUR MILLION
20 DOLLARS DURING THE 1991-1992 FISCAL YEAR AND \$4,160,000 DURING
21 THE 1992-1993 FISCAL YEAR. DURING THE 1993-1994 THROUGH 1996-
22 1997 FISCAL [YEAR AND EACH FISCAL YEAR THEREAFTER] YEARS, THE
23 TERM SHALL MEAN THE CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE
24 FOR THE PRIOR FISCAL YEAR PLUS (OR MINUS) THE PRODUCT OF THE
25 CLASS 4 TRANSIT ENTITY SECTION 1310 SHARE FOR THE PRIOR FISCAL
26 YEAR TIMES THE PERCENTAGE INCREASE OR DECREASE IN THE TOTAL
27 FUNDS AVAILABLE FOR DISTRIBUTION PURSUANT TO THIS SECTION
28 RECEIVED BY THE TREASURY DEPARTMENT IN THE MOST RECENTLY
29 COMPLETED FISCAL YEAR AS COMPARED WITH THE PRIOR FISCAL YEAR.
30 FOR THE 1997-1998 FISCAL YEAR AND EACH FISCAL YEAR THEREAFTER.

1 THE TERM SHALL MEAN 2.8% OF THE TOTAL AMOUNT OF CAPITAL PROJECT,
2 ASSET MAINTENANCE AND OTHER PROGRAM FUNDS PROJECTED BY THE
3 DEPARTMENT TO BE AVAILABLE, UNDER THIS SECTION, FOR DISTRIBUTION
4 DURING THE SUBJECT FISCAL YEAR.

5 * * *

6 (G) CERTIFICATION TO TREASURY DEPARTMENT.--ON OR BEFORE JULY
7 15 OF EACH FISCAL YEAR, THE DEPARTMENT OF TRANSPORTATION SHALL
8 CALCULATE AND CERTIFY TO THE TREASURY DEPARTMENT THE FOLLOWING:

9 (1) THE DEPARTMENT OF TRANSPORTATION PROJECT MANAGEMENT
10 OVERSIGHT SHARE, THE COMMUNITY TRANSPORTATION PROGRAM
11 [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES, THE
12 CLASS 1 TRANSIT ENTITY [SECTION 1310 SHARE] SECTIONS 1310 AND
13 1310.1 SHARES, THE CLASS 2 TRANSIT ENTITY [SECTION 1310
14 SHARE] SECTIONS 1310 AND 1310.1 SHARES, THE CLASS 3 TRANSIT
15 ENTITY [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES
16 AND THE CLASS 4 TRANSIT ENTITY [SECTION 1310 SHARE] SECTIONS
17 1310 AND 1310.1 SHARES AND THE PLANNING, DEVELOPMENT,
18 RESEARCH, RURAL EXPANSION AND DEPARTMENT-INITIATED PROGRAMS
19 [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES.

20 * * *

21 (3) THE VEHICLE MILES OF EACH CLASS 3 TRANSIT ENTITY,
22 THE TOTAL VEHICLE MILES OF ALL CLASS 3 TRANSIT ENTITIES, THE
23 CLASS 3 VEHICLE MILE [SECTION 1310 PERCENTAGE] SECTIONS 1310
24 AND 1310.1 PERCENTAGES FOR EACH CLASS 3 TRANSIT ENTITY, THE
25 VEHICLE HOURS OF EACH CLASS 3 TRANSIT ENTITY, TOTAL VEHICLE
26 HOURS OF ALL CLASS 3 TRANSIT ENTITIES, THE CLASS 3 VEHICLE
27 HOUR [SECTION 1310 PERCENTAGE] SECTIONS 1310 AND 1310.1
28 PERCENTAGES FOR EACH CLASS 3 TRANSIT ENTITY, TOTAL PASSENGERS
29 FOR EACH CLASS 3 TRANSIT ENTITY, THE TOTAL PASSENGERS FOR ALL
30 CLASS 3 TRANSIT ENTITIES, THE CLASS 3 TOTAL PASSENGER

1 [SECTION 1310 PERCENTAGE] SECTIONS 1310 AND 1310.1
2 PERCENTAGES FOR EACH CLASS 3 TRANSIT ENTITY, THE FEDERAL
3 OPERATING CEILING FOR EACH CLASS 3 TRANSIT ENTITY, THE
4 FEDERAL OPERATING CEILING FOR ALL CLASS 3 TRANSIT ENTITIES,
5 THE FEDERAL OPERATING CAP PERCENTAGE FOR EACH CLASS 3 TRANSIT
6 ENTITY, THE STATE SUBSIDY RECEIVED PURSUANT TO SECTION 1303
7 (RELATING TO ANNUAL APPROPRIATION AND COMPUTATION OF SUBSIDY)
8 AS DESCRIBED IN THE DEFINITION OF "CLASS 3 STATE OPERATING
9 GRANT PERCENTAGE" FOR EACH CLASS 3 TRANSIT ENTITY, THE STATE
10 SUBSIDY RECEIVED PURSUANT TO SECTION 1303 AS DESCRIBED IN THE
11 DEFINITION OF "CLASS 3 STATE OPERATING GRANT PERCENTAGE" FOR
12 ALL CLASS 3 TRANSIT ENTITIES, AND THE CLASS 3 STATE GRANT
13 PERCENTAGE FOR EACH CLASS 3 TRANSIT ENTITY.

14 (4) THE OPERATING ASSISTANCE GRANT RECEIVED BY EACH
15 CLASS 4 TRANSIT ENTITY DURING FISCAL YEAR 1990-1991 PURSUANT
16 TO THE ACT OF FEBRUARY 11, 1976 (P.L.14, NO.10), KNOWN AS THE
17 PENNSYLVANIA RURAL AND INTERCITY COMMON CARRIER SURFACE
18 TRANSPORTATION ASSISTANCE ACT, THE OPERATING ASSISTANCE GRANT
19 RECEIVED BY ALL CLASS 4 TRANSIT ENTITIES DURING FISCAL YEAR
20 1990-1991 PURSUANT TO THAT ACT, THE CLASS 4 OPERATING
21 ASSISTANCE GRANT [SECTION 1310 PERCENTAGE] SECTIONS 1310 AND
22 1310.1 PERCENTAGES FOR EACH CLASS 4 TRANSIT ENTITY, THE
23 REVENUE MILES OF EACH CLASS 4 TRANSIT ENTITY, THE REVENUE
24 MILES OF ALL CLASS 4 TRANSIT ENTITIES, THE CLASS 4 REVENUE
25 MILE [SECTION 1310 PERCENTAGE] SECTIONS 1310 AND 1310.1
26 PERCENTAGES OF EACH CLASS 4 TRANSIT ENTITY, THE REVENUE HOURS
27 FOR EACH CLASS 4 TRANSIT ENTITY, THE REVENUE HOURS FOR ALL
28 CLASS 4 TRANSIT ENTITIES AND THE CLASS 4 REVENUE HOUR
29 [SECTION 1310 PERCENTAGE] SECTIONS 1310 AND 1310.1
30 PERCENTAGES FOR EACH CLASS 4 TRANSIT ENTITY.

1 SECTION 3. TITLE 74 IS AMENDED BY ADDING A SECTION TO READ:

2 § 1310.1. SUPPLEMENTAL PUBLIC TRANSPORTATION ASSISTANCE
3 FUNDING.

4 (A) GENERAL RULE.--BEGINNING JULY 1, 1997, 1.22% OF THE
5 MONEY COLLECTED FROM THE TAX IMPOSED UNDER ARTICLE II OF THE ACT
6 OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN AS THE TAX REFORM CODE OF
7 1971, UP TO A MAXIMUM OF \$75,000,000, SHALL BE DEPOSITED IN THE
8 SUPPLEMENTAL PUBLIC TRANSPORTATION ACCOUNT, WHICH IS ESTABLISHED
9 IN THE STATE TREASURY. WITHIN 30 DAYS OF THE CLOSE OF A CALENDAR
10 MONTH, 1.22% OF THE TAXES RECEIVED IN THE PRIOR CALENDAR MONTH
11 SHALL BE TRANSFERRED TO THE ACCOUNT. NO FUNDS IN EXCESS OF
12 \$75,000,000 MAY BE TRANSFERRED TO THE ACCOUNT IN ANY ONE FISCAL
13 YEAR. THE MONEY IN THE ACCOUNT SHALL BE USED BY THE DEPARTMENT
14 FOR SUPPLEMENTAL PUBLIC TRANSPORTATION ASSISTANCE, TO BE
15 DISTRIBUTED UNDER THIS SECTION. TRANSIT ENTITIES MAY USE
16 SUPPLEMENTAL ASSISTANCE MONEYS FOR ANY OF THE PURPOSES
17 ENUMERATED IN SECTION 1311 (RELATING TO USE OF FUNDS
18 DISTRIBUTED). IN ADDITION TO THOSE ENUMERATED PURPOSES, CLASS 1,
19 2 AND 3 TRANSIT ENTITIES ALSO MAY USE THE BASE SUPPLEMENTAL
20 ASSISTANCE SHARE FOR GENERAL OPERATIONS. CLASS 4 TRANSIT
21 ENTITIES MAY USE ALL SUPPLEMENTAL ASSISTANCE MONEYS FOR GENERAL
22 OPERATIONS.

23 (B) DISTRIBUTION.--DURING EACH FISCAL YEAR, CAPITAL PROJECT,
24 ASSET MAINTENANCE AND OTHER PROGRAM FUNDS DESIGNATED AS
25 SUPPLEMENTAL PUBLIC TRANSPORTATION ASSISTANCE FUNDING TO BE
26 DISTRIBUTED PURSUANT TO THIS SECTION SHALL BE DISTRIBUTED AS
27 FOLLOWS:

28 (1) ON OR BEFORE THE FIFTH DAY OF EACH MONTH, THE
29 TREASURY DEPARTMENT SHALL CERTIFY TO THE DEPARTMENT THE TOTAL
30 AMOUNT OF MONEY THEN AVAILABLE FOR DISTRIBUTION AND THE

1 DEPARTMENT SHALL DISBURSE THE MONEY ON OR BEFORE THE 20TH DAY
2 OF EACH MONTH.

3 (2) EACH MONTH THE DEPARTMENT SHALL DISTRIBUTE TO EACH
4 LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY
5 1/12 OF THE BASE SUPPLEMENTAL ASSISTANCE SHARE OF THAT LOCAL
6 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY.

7 (3) EACH MONTH, THE TREASURY DEPARTMENT SHALL PAY 1/12
8 OF THE COMMUNITY TRANSPORTATION PROGRAM SECTION 1310.1 SHARE
9 FOR THAT FISCAL YEAR TO THE DEPARTMENT OF TRANSPORTATION TO
10 MAKE GRANTS TO COUNTIES, PURSUANT TO SECTION 1312 (RELATING
11 TO COMMUNITY TRANSPORTATION PROGRAMS) FOR THE PURPOSE OF
12 FUNDING CAPITAL PROJECTS OF COMMUNITY TRANSPORTATION
13 PROGRAMS.

14 (4) EACH MONTH, THE DEPARTMENT SHALL DISTRIBUTE 1/12 OF
15 THE CLASS 4 TRANSIT ENTITY SECTION 1310.1 SHARE TO CLASS 4
16 TRANSIT ENTITIES ACCORDING TO THE SAME FORMULA AS PROVIDED
17 FOR DISTRIBUTION OF FUNDS UNDER SECTION 1310(B)(5) (RELATING
18 TO DISTRIBUTION OF FUNDING), USING THE CLASS 4 TRANSIT ENTITY
19 SECTION 1310.1 SHARE IN PLACE OF THE CLASS 4 TRANSIT ENTITY
20 SECTION 1310 SHARE.

21 (5) EACH MONTH, AFTER PROVIDING FOR PAYMENT OF THE
22 PORTION OF THE BASE SUPPLEMENTAL ASSISTANCE SHARE, THE
23 COMMUNITY TRANSPORTATION PROGRAM SECTION 1310.1 SHARE, AND
24 THE CLASS 4 TRANSIT ENTITY SECTION 1310.1 SHARE TO BE
25 DISTRIBUTED THAT MONTH, THE DEPARTMENT SHALL DISTRIBUTE ALL
26 REMAINING CAPITAL PROJECT, ASSET MAINTENANCE AND OTHER
27 PROGRAM FUNDS REQUIRED TO BE DISTRIBUTED PURSUANT TO THIS
28 SECTION ACCORDING TO THE SAME FORMULA AS PROVIDED FOR
29 DISTRIBUTION OF FUNDS IN SECTION 1310(B)(6), USING THE
30 TRANSIT ENTITY'S SECTION 1310.1 SHARE IN PLACE OF THE TRANSIT

1 ENTITY'S SECTION 1310 SHARE.

2 (C) DEFINITIONS.--AS USED IN THIS SECTION, THE FOLLOWING
3 WORDS AND PHRASES SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS
4 SUBSECTION. ANY TERM USED IN THIS SECTION BUT NOT DEFINED IN
5 THIS SUBSECTION SHALL HAVE THE MEANING GIVEN IN SECTION 1310(F):

6 "BASE SUPPLEMENTAL ASSISTANCE SHARE." THE P.L. 103-122
7 PERCENTAGE FOR EACH LOCAL TRANSPORTATION ORGANIZATION OR
8 TRANSPORTATION COMPANY MULTIPLIED BY \$54,616,000.

9 "CAPITAL PROJECT, ASSET MAINTENANCE AND OTHER PROGRAM FUNDS."
10 MONEYS MADE AVAILABLE UNDER THIS SECTION TO FINANCE CAPITAL
11 PROJECTS AND ASSET MAINTENANCE COSTS OF LOCAL TRANSPORTATION
12 ORGANIZATIONS, TRANSPORTATION COMPANIES OR COMMUNITY
13 TRANSPORTATION PROGRAMS OR TO FUND OTHER PROGRAMS SPECIFIED IN
14 THIS SECTION.

15 "CLASS 1 SECTION 1310.1 PERCENTAGE." 70.3%.

16 "CLASS 2 SECTION 1310.1 PERCENTAGE." 25.4%.

17 "CLASS 3 SECTION 1310.1 PERCENTAGE." 4.3%.

18 "CLASS 1 TO 3 SECTION 1310.1 ALLOCATION." THE TOTAL AMOUNT
19 OF CAPITAL PROJECT, ASSET MAINTENANCE AND OTHER PROGRAM FUNDS
20 AVAILABLE FOR DISTRIBUTION BY THE TREASURY DEPARTMENT DURING A
21 PARTICULAR MONTH LESS:

22 (1) THE AMOUNT OF THE BASE SUPPLEMENTAL ASSISTANCE SHARE
23 TO BE PAID EACH MONTH UNDER SUBSECTION (B)(2);

24 (2) THE AMOUNT OF THE COMMUNITY TRANSPORTATION PROGRAM
25 SECTION 1310.1 SHARE TO BE PAID EACH MONTH UNDER SUBSECTION
26 (B)(3); AND

27 (3) THE AMOUNT OF THE CLASS 4 TRANSIT ENTITY SECTION
28 1310.1 SHARE TO BE PAID EACH MONTH UNDER SUBSECTION (B)(4).

29 "CLASS 1 TRANSIT ENTITY SECTION 1310.1 SHARE." THE PRODUCT
30 OF THE CLASS 1 SECTION 1310.1 PERCENTAGE TIMES THE CLASS 1 TO 3

1 SECTION 1310.1 ALLOCATION.

2 "CLASS 2 TRANSIT ENTITY SECTION 1310.1 SHARE." THE PRODUCT
3 OF THE CLASS 2 SECTION 1310.1 PERCENTAGE TIMES THE MONTHLY CLASS
4 1 TO 3 ALLOCATION.

5 "CLASS 3 TRANSIT ENTITY SECTION 1310.1 SHARE." THE PRODUCT
6 OF THE CLASS 3 SECTION 1310.1 PERCENTAGE TIMES THE MONTHLY CLASS
7 1 TO 3 ALLOCATION.

8 "CLASS 4 TRANSIT ENTITY SECTION 1310.1 SHARE." FOR EACH
9 FISCAL YEAR, THE TOTAL AMOUNT PROJECTED BY THE DEPARTMENT TO BE
10 AVAILABLE FOR DISTRIBUTION IN THE FISCAL YEAR IN ACCORDANCE WITH
11 THIS SECTION, LESS \$54,616,000, TIMES 2.8%.

12 "CLASS 3 FEDERAL OPERATING CAP PERCENTAGE." THE PERCENTAGE
13 DETERMINED BY DIVIDING THE FEDERAL OPERATING CEILING FOR A CLASS
14 3 TRANSIT ENTITY BY THE TOTAL OF ALL FEDERAL OPERATING CEILINGS
15 FOR CLASS 3 TRANSIT ENTITIES.

16 "CLASS 3 TOTAL PASSENGER SECTION 1310.1 PERCENTAGE." THE
17 PERCENTAGE DETERMINED BY DIVIDING THE TOTAL PASSENGERS
18 TRANSPORTED BY A CLASS 3 TRANSIT ENTITY, AS STATED IN THE LATEST
19 DEPARTMENT OF TRANSPORTATION CERTIFICATION, BY THE TOTAL NUMBER
20 OF PASSENGERS TRANSPORTED BY ALL CLASS 3 TRANSIT ENTITIES, AS
21 STATED IN THE LATEST DEPARTMENT OF TRANSPORTATION CERTIFICATION.

22 "CLASS 3 VEHICLE HOUR SECTION 1310.1 PERCENTAGE." THE
23 PERCENTAGE DETERMINED BY DIVIDING THE VEHICLE HOURS OF A CLASS 3
24 TRANSIT ENTITY, AS STATED IN THE LATEST DEPARTMENT OF
25 TRANSPORTATION CERTIFICATION, BY THE TOTAL NUMBER OF VEHICLE
26 HOURS OF ALL CLASS 3 TRANSIT ENTITIES AS STATED IN THE LATEST
27 DEPARTMENT OF TRANSPORTATION CERTIFICATION.

28 "CLASS 3 VEHICLE MILE SECTION 1310.1 PERCENTAGE." THE
29 PERCENTAGE DETERMINED BY DIVIDING THE VEHICLE MILES OF A CLASS 3
30 TRANSIT ENTITY, AS STATED IN THE LATEST DEPARTMENT OF

1 TRANSPORTATION CERTIFICATION, BY THE TOTAL NUMBER OF VEHICLE
2 MILES OF ALL CLASS 3 TRANSIT ENTITIES, AS STATED IN THE LATEST
3 DEPARTMENT OF TRANSPORTATION CERTIFICATION.

4 "CLASS 4 OPERATING ASSISTANCE GRANT SECTION 1310.1
5 PERCENTAGE." THE PERCENTAGE DETERMINED BY DIVIDING THE CLASS 4
6 TRANSIT ENTITY ADJUSTED BASE GRANT RECEIVED BY A CLASS 4 TRANSIT
7 ENTITY, AS STATED IN THE LATEST DEPARTMENT OF TRANSPORTATION
8 CERTIFICATION, BY THE TOTAL CLASS 4 TRANSIT ENTITY ADJUSTED BASE
9 GRANTS RECEIVED BY ALL CLASS 4 TRANSIT ENTITIES DURING FISCAL
10 YEAR 1990-1991, AS STATED IN THE LATEST DEPARTMENT OF
11 TRANSPORTATION CERTIFICATION.

12 "CLASS 4 REVENUE HOUR SECTION 1310.1 PERCENTAGE." THE
13 PERCENTAGE DETERMINED BY DIVIDING THE REVENUE HOURS OF A CLASS 4
14 TRANSIT ENTITY, AS STATED IN THE LATEST DEPARTMENT OF
15 TRANSPORTATION CERTIFICATION, BY THE TOTAL NUMBER OF REVENUE
16 HOURS OF ALL CLASS 4 TRANSIT ENTITIES, AS STATED IN THE LATEST
17 DEPARTMENT OF TRANSPORTATION CERTIFICATION.

18 "CLASS 4 REVENUE MILE SECTION 1310.1 PERCENTAGE." THE
19 PERCENTAGE DETERMINED BY DIVIDING THE REVENUE MILES OF A CLASS 4
20 TRANSIT ENTITY, AS STATED IN THE LATEST DEPARTMENT OF
21 TRANSPORTATION CERTIFICATION, BY THE TOTAL NUMBER OF REVENUE
22 MILES OF ALL CLASS 4 TRANSIT ENTITIES AS STATED IN THE LATEST
23 DEPARTMENT OF TRANSPORTATION CERTIFICATION.

24 "COMMUNITY TRANSPORTATION PROGRAM SECTION 1310.1 SHARE." THE
25 GREATER OF:

26 (1) \$1,200,000; OR

27 (2) THE TOTAL AMOUNT PROJECTED BY THE DEPARTMENT OF
28 TRANSPORTATION TO BE AVAILABLE FOR DISTRIBUTION IN THE
29 SUBJECT FISCAL YEAR IN ACCORDANCE WITH THIS SECTION, LESS
30 \$54,616,000, TIMES 2.5%.

1 "P.L. 103-122 PERCENTAGE." THE PERCENTAGE DETERMINED BY
2 DIVIDING THE OPERATING ASSISTANCE GRANT OR OPERATING ASSISTANCE
3 LIMITATION, WHICHEVER IS GREATER, BUT NOT TO EXCEED THE TOTAL
4 APPORTIONMENT OF FUNDS MADE AVAILABLE TO A PARTICULAR LOCAL
5 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY IN THIS
6 COMMONWEALTH FOR EACH CLASS 1 TRANSIT ENTITY, CLASS 2 TRANSIT
7 ENTITY AND CLASS 3 TRANSIT ENTITY AND THE BASE GRANTS APPROVED
8 FOR EACH CLASS 4 TRANSIT ENTITY PURSUANT TO PUBLIC LAW 103-122,
9 107 STAT. 1199, FOR THE FEDERAL FISCAL YEAR ENDING SEPTEMBER 30,
10 1994, BY THE TOTAL OF SUCH AMOUNTS FOR ALL COMMONWEALTH LOCAL
11 TRANSPORTATION ORGANIZATIONS AND TRANSPORTATION COMPANIES
12 PURSUANT TO PUBLIC LAW 103-122 FOR THE FISCAL YEAR AS DETERMINED
13 BY THE DEPARTMENT OF TRANSPORTATION.

14 SECTION 4. SECTION 1311(D), (E), (I) AND (J) OF TITLE 74 ARE
15 AMENDED TO READ:

16 § 1311. USE OF FUNDS DISTRIBUTED.

17 * * *

18 (D) MANAGEMENT OF FUNDS.--

19 (1) EACH LOCAL TRANSPORTATION ORGANIZATION OR
20 TRANSPORTATION COMPANY RECEIVING MONEYS PURSUANT TO [SECTION
21 1310] SECTIONS 1310 AND 1310.1 SHALL HOLD SUCH MONEYS IN AN
22 ACCOUNT SEPARATE FROM OTHER FUNDS OF THE LOCAL TRANSPORTATION
23 ORGANIZATION OR TRANSPORTATION COMPANY AND SHALL INVEST SUCH
24 MONEYS UNTIL SUCH FUNDS ARE USED IN ACCORDANCE WITH THIS
25 SECTION, WITH SUCH FUNDS BEING INVESTED IN ACCORDANCE WITH
26 THE LIMITS ON INVESTMENT OF THE LOCAL TRANSPORTATION
27 ORGANIZATION OR TRANSPORTATION COMPANY. NOTWITHSTANDING ANY
28 OTHER PROVISIONS OF THIS CHAPTER, ANY INTEREST EARNED SHALL
29 BE USED FOR CAPITAL PROJECTS AND ASSET MAINTENANCE COSTS
30 DURING ANY PERIOD AS DETERMINED BY THE LOCAL TRANSPORTATION

1 ORGANIZATION OR TRANSPORTATION COMPANY.

2 (2) ALL MONEYS DISTRIBUTED PURSUANT TO SECTION 1310 AND
3 UTILIZED FOR ASSET MAINTENANCE UNDER SUBSECTION (E) SHALL BE
4 MATCHED BY LOCAL OR PRIVATE FUNDING IN AN AMOUNT EQUAL TO AT
5 LEAST 1/30 OF THE AMOUNT EXPENDED FOR SUCH PURPOSES, EXCEPT
6 THAT, IN THE CASE OF CLASS 3 AND 4 TRANSIT ENTITIES, NO
7 MATCHING FUNDS SHALL BE REQUIRED IF THE DEPARTMENT SHALL HAVE
8 RECEIVED FROM THE LOCAL GOVERNMENTAL FUNDING SOURCE WHICH
9 WOULD OTHERWISE PROVIDE THE MATCHING FUNDS A CERTIFICATION
10 THAT COMPLIANCE WITH THE MATCHING REQUIREMENT WOULD CREATE AN
11 UNDUE FINANCIAL BURDEN UPON THE LOCAL GOVERNMENTAL FUNDING
12 SOURCE SUCH THAT A CURTAILMENT OF GOVERNMENT SERVICES
13 ENDANGERING PUBLIC HEALTH AND SAFETY WOULD ENSUE.

14 (3) ALL MONEYS DISTRIBUTED PURSUANT TO SECTION 1310.1
15 (RELATING TO SUPPLEMENTAL PUBLIC TRANSPORTATION ASSISTANCE
16 FUNDING) AND UTILIZED UNDER THIS SECTION SHALL BE MATCHED BY
17 LOCAL OR PRIVATE FUNDING IN AN AMOUNT EQUAL TO AT LEAST 1/30
18 OF THE AMOUNT EXPENDED FOR SUCH PURPOSES, EXCEPT THAT, IN THE
19 CASE OF CLASS 3 AND 4 TRANSIT ENTITIES, NO FUNDS UTILIZED FOR
20 ASSET MAINTENANCE UNDER SUBSECTION (E) SHALL REQUIRE A LOCAL
21 MATCH IF THE DEPARTMENT SHALL HAVE RECEIVED FROM THE LOCAL
22 GOVERNMENTAL FUNDING SOURCE WHICH WOULD OTHERWISE PROVIDE THE
23 MATCHING FUNDS A CERTIFICATION THAT COMPLIANCE WITH THE
24 MATCHING REQUIREMENT WOULD CREATE AN UNDUE FINANCIAL BURDEN
25 UPON THE LOCAL GOVERNMENTAL FUNDING SOURCE SUCH THAT A
26 CURTAILMENT OF GOVERNMENT SERVICES ENDANGERING PUBLIC HEALTH
27 AND SAFETY WOULD ENSUE.

28 (E) ASSET MAINTENANCE.--

29 (1) EACH LOCAL TRANSPORTATION ORGANIZATION OR
30 TRANSPORTATION COMPANY MAY EXPEND MONEYS DISTRIBUTED PURSUANT

1 TO [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES TO
2 FUND ASSET MAINTENANCE COSTS AS PROVIDED IN THIS SUBSECTION.

3 (2) MONEYS DISTRIBUTED PURSUANT TO [SECTION 1310]
4 SECTIONS 1310 AND 1310.1 MAY ONLY BE USED TO FUND ASSET
5 MAINTENANCE COSTS INCURRED DURING THE FISCAL YEAR IN WHICH
6 SUCH MONEYS ARE ALLOCATED. THEREAFTER, SUCH FUNDS MAY ONLY BE
7 USED TO FUND CAPITAL PROJECTS.

8 (3) ON OR BEFORE MARCH 1 OF EACH YEAR, THE DEPARTMENT
9 SHALL CERTIFY TO EACH LOCAL TRANSPORTATION ORGANIZATION OR
10 TRANSPORTATION COMPANY THE AMOUNT OF CAPITAL PROJECT, ASSET
11 MAINTENANCE, BASE SUPPLEMENTAL ASSISTANCE AND OTHER PROGRAM
12 FUNDS WHICH THE DEPARTMENT ESTIMATES EACH LOCAL
13 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY WILL BE
14 ENTITLED TO RECEIVE DURING THE ENSUING FISCAL YEAR. EACH
15 LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY
16 MAY EXPEND MONEYS DISTRIBUTED PURSUANT TO [SECTION 1310
17 SHARE] SECTIONS 1310 AND 1310.1 SHARES TO FUND ASSET
18 MAINTENANCE COSTS UP TO THE FOLLOWING MAXIMUM PERCENTAGES OF
19 THE ESTIMATE FROM THE DEPARTMENT, INCLUDING ACCRUED INTEREST,
20 THE AMOUNT RECEIVED DURING THE PRIOR FISCAL YEAR OR THE
21 AMOUNT ACTUALLY RECEIVED IN THE CURRENT FISCAL YEAR,
22 WHICHEVER IS GREATER:

23 (I) CLASS 1 TRANSIT ENTITIES MAY UTILIZE FOR ASSET
24 MAINTENANCE COSTS UP TO A MAXIMUM OF 30% OF THE FUNDS
25 RECEIVED PURSUANT TO [SECTION 1310 SHARE] SECTIONS 1310
26 AND 1310.1 SHARES. [MONEYS RECEIVED BY A CLASS 1 TRANSIT
27 ENTITY PURSUANT TO SECTION 1310 AND UTILIZED TO FUND
28 ASSET MAINTENANCE COSTS PURSUANT TO THIS SUBSECTION SHALL
29 BE MATCHED BY LOCAL OR PRIVATE FUNDING IN AN AMOUNT EQUAL
30 TO AT LEAST ONE-THIRTIETH OF THE AMOUNT EXPENDED FOR SUCH

1 PURPOSES.]

2 (II) CLASS 2 AND 3 TRANSIT ENTITIES MAY UTILIZE FOR
3 ASSET MAINTENANCE COSTS UP TO A MAXIMUM OF 50% OF THE
4 FUNDS RECEIVED PURSUANT TO [SECTION 1310] SECTIONS 1310
5 AND 1310.1. [MONEYS RECEIVED BY A CLASS 2 TRANSIT ENTITY
6 PURSUANT TO SECTION 1310 AND UTILIZED TO FUND ASSET
7 MAINTENANCE COSTS PURSUANT TO THIS SUBSECTION SHALL BE
8 MATCHED BY LOCAL OR PRIVATE FUNDING IN AN AMOUNT EQUAL TO
9 AT LEAST ONE-THIRTIETH OF THE AMOUNT EXPENDED FOR SUCH
10 PURPOSES.]

11 (III) CLASS 3 TRANSIT ENTITIES MAY UTILIZE FOR ASSET
12 MAINTENANCE COSTS UP TO A MAXIMUM OF 50% OF THE FUNDS
13 RECEIVED PURSUANT TO SECTION 1310. MONEYS RECEIVED BY A
14 CLASS 3 TRANSIT ENTITY PURSUANT TO SECTION 1310 AND
15 UTILIZED TO FUND ASSET MAINTENANCE COSTS PURSUANT TO THIS
16 SUBSECTION SHALL BE MATCHED BY LOCAL OR PRIVATE FUNDING
17 IN AN AMOUNT EQUAL TO AT LEAST ONE-THIRTIETH OF THE
18 AMOUNT EXPENDED FOR SUCH PURPOSES. NO MATCHING FUNDS
19 SHALL, HOWEVER, BE REQUIRED IF THE DEPARTMENT SHALL HAVE
20 RECEIVED FROM THE LOCAL GOVERNMENTAL FUNDING SOURCE WHICH
21 WOULD OTHERWISE PROVIDE SUCH MATCHING FUNDS A
22 CERTIFICATION THAT COMPLIANCE WITH THE MATCHING
23 REQUIREMENT WOULD CREATE AN UNDUE FINANCIAL BURDEN UPON
24 THE LOCAL GOVERNMENTAL FUNDING SOURCE SUCH THAT A
25 CURTAILMENT OF GOVERNMENT SERVICES ENDANGERING THE PUBLIC
26 HEALTH AND SAFETY WOULD ENSUE.]

27 (IV) CLASS 4 TRANSIT ENTITIES MAY UTILIZE FOR ASSET
28 MAINTENANCE COSTS UP TO A MAXIMUM OF 50% OF THE FUNDS
29 RECEIVED PURSUANT TO [SECTION 1310] SECTIONS 1310 AND
30 1310.1. [MONEYS RECEIVED BY A CLASS 4 TRANSIT ENTITY

1 PURSUANT TO SECTION 1310 AND UTILIZED TO FUND ASSET
2 MAINTENANCE COSTS PURSUANT TO THIS SUBSECTION SHALL BE
3 MATCHED BY LOCAL OR PRIVATE FUNDING IN AN AMOUNT EQUAL TO
4 AT LEAST ONE-THIRTIETH OF THE AMOUNT EXPENDED FOR SUCH
5 PURPOSES, PROVIDED, HOWEVER, THAT NO MATCHING FUNDS SHALL
6 BE REQUIRED IF THE DEPARTMENT SHALL HAVE RECEIVED FROM
7 THE LOCAL GOVERNMENTAL FUNDING SOURCE WHICH WOULD
8 OTHERWISE PROVIDE SUCH MATCHING FUNDS A CERTIFICATION
9 THAT COMPLIANCE WITH THE MATCHING REQUIREMENT WOULD
10 CREATE AN UNDUE FINANCIAL BURDEN UPON THE LOCAL
11 GOVERNMENTAL FUNDING SOURCE SUCH THAT A CURTAILMENT OF
12 GOVERNMENT SERVICES ENDANGERING THE PUBLIC HEALTH AND
13 SAFETY WOULD ENSUE.]

14 * * *

15 (I) ACCOUNTING.--WITHIN [60] 120 DAYS AFTER THE END OF EACH
16 FISCAL YEAR FOR CAPITAL PROGRAMS ESTABLISHED BY THE LOCAL
17 TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY PURSUANT
18 TO SECTION 1310(E), EACH LOCAL TRANSPORTATION ORGANIZATION AND
19 TRANSPORTATION COMPANY RECEIVING MONEYS PURSUANT TO [SECTION
20 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES SHALL TRANSMIT TO
21 THE DEPARTMENT AN ACCOUNTING OF ALL FUNDS RECEIVED PURSUANT TO
22 [SECTION 1310 SHARE] SECTIONS 1310 AND 1310.1 SHARES IN THAT
23 FISCAL YEAR. THE ACCOUNTING SHALL BE IN A FORM PRESCRIBED BY THE
24 DEPARTMENT AND SHALL INCLUDE A LISTING OF ALL EXPENDITURES ON A
25 PROJECT BY PROJECT BASIS AND THE STATUS OF ALL UNSPENT FUNDS.
26 THE LOCAL TRANSPORTATION ORGANIZATION OR TRANSPORTATION COMPANY
27 SHALL GRANT ACCESS TO THE DEPARTMENT OR ITS DULY AUTHORIZED
28 REPRESENTATIVES TO ANY AND ALL RECORDS PERTAINING TO FUNDS
29 RECEIVED PURSUANT TO [SECTION 1310 SHARE] SECTIONS 1310 AND
30 1310.1 SHARES.

1 (J) LIMIT ON CERTAIN AMOUNTS EXPENDED.--NOTWITHSTANDING ANY
2 LAW TO THE CONTRARY, AND EXCEPT AS PROVIDED IN SUBSECTION (A)
3 FOR CLASS 4 TRANSIT ENTITIES, LOCAL TRANSPORTATION ORGANIZATIONS
4 AND TRANSPORTATION COMPANIES ARE AUTHORIZED TO EXPEND MONEYS
5 DISTRIBUTED PURSUANT TO [SECTION 1310 SHARE] SECTIONS 1310 AND
6 1310.1 SHARES FOR ASSET MAINTENANCE COSTS IN AN AMOUNT NOT TO
7 EXCEED THE GREATER OF:

8 (1) THE MAXIMUM AMOUNT OF ASSET MAINTENANCE EXPENDITURES
9 WHICH COULD HAVE BEEN APPROVED BY THE DEPARTMENT FOR
10 EXPENDITURE BY THAT LOCAL TRANSPORTATION ORGANIZATION OR
11 TRANSPORTATION COMPANY FOR THE 1991-1992 FISCAL YEAR PURSUANT
12 TO SECTION 17(A) OF THE ACT OF AUGUST 5, 1991 (P.L.238,
13 NO.26), ENTITLED "AN ACT AMENDING TITLES 74 (TRANSPORTATION)
14 AND 75 (VEHICLES) OF THE PENNSYLVANIA CONSOLIDATED STATUTES,
15 CODIFYING PROVISIONS RELATING TO PUBLIC TRANSPORTATION;
16 IMPOSING CERTAIN FEES AND TAXES; FURTHER PROVIDING FOR
17 CERTAIN PENNSYLVANIA TURNPIKE PROJECTS; DEFINING 'FARM
18 EQUIPMENT'; FURTHER PROVIDING FOR THE RESPONSIBILITIES OF
19 VEHICLE TRANSFEREES, FOR EXEMPTIONS FROM REGISTRATION AND
20 CERTIFICATES OF TITLE AND FOR THE USE OF DEALER PLATES,
21 MULTIPURPOSE DEALER PLATES AND FARM EQUIPMENT PLATES; FURTHER
22 PROVIDING FOR FUNERAL PROCESSIONS; FURTHER PROVIDING FOR A
23 RESTRICTED RECEIPTS FUND AND FOR REGISTRATION FOR SNOWMOBILES
24 AND ATV'S; ESTABLISHING THE SNOWMOBILE TRAIL ADVISORY
25 COMMITTEE; FURTHER PROVIDING FOR THE HIGHWAY MAINTENANCE AND
26 CONSTRUCTION TAX; AND MAKING REPEALS," BASED UPON A
27 PROJECTION OF \$200,000,000 IN TOTAL DEDICATED CAPITAL
28 ASSISTANCE FUNDS PLUS ESTIMATED AMOUNTS OF SUPPLEMENTAL
29 PUBLIC TRANSPORTATION ASSISTANCE FUNDING AVAILABLE FOR
30 DISTRIBUTION PURSUANT TO SECTION 1310.1 IN THAT FISCAL YEAR,

1 WHICH ESTIMATE SHALL NOT BE LESS THAN \$75,000,000 IN ANY
2 FISCAL YEAR; OR

3 (2) THE AMOUNT PERMITTED TO BE EXPENDED FOR SUCH
4 PURPOSES UNDER SUBSECTION (E).

5 SECTION 5. TITLE 74 IS AMENDED BY ADDING A SECTION TO READ:
6 § 1315. PUBLIC TRANSPORTATION GRANTS MANAGEMENT ACCOUNTABILITY.

7 (A) PERFORMANCE AUDITS.--ALL CLASSES OF TRANSIT ENTITIES
8 SHALL COMPLETE PERIODIC MANAGEMENT PERFORMANCE AUDITS WHICH
9 SHALL ENCOMPASS ALL PUBLIC TRANSPORTATION PROGRAMS AND SERVICES
10 FINANCED IN WHOLE OR IN PART BY GRANTS PROVIDED BY THE
11 DEPARTMENT AS FOLLOWS:

12 (1) THE DEPARTMENT SHALL ESTABLISH CRITERIA TO BE
13 INCLUDED IN A PERFORMANCE AUDIT PERFORMED PURSUANT TO THIS
14 SECTION. THE CRITERIA SHALL BE PUBLISHED IN THE PENNSYLVANIA
15 BULLETIN. SEPARATE CRITERIA MAY BE ESTABLISHED FOR EACH CLASS
16 OF TRANSIT ENTITY.

17 (2) MANAGEMENT PERFORMANCE AUDITS SHALL BE COMPLETED
18 WITHIN TEN MONTHS OF THEIR INITIATION AND SHALL BE PERFORMED
19 AS FOLLOWS:

20 (I) CLASS 1 TRANSIT ENTITIES SHALL BEGIN THE INITIAL
21 MANAGEMENT PERFORMANCE AUDIT REQUIRED PURSUANT TO THIS
22 SECTION NO LATER THAN JULY 1, 1999, OR, WITH THE WRITTEN
23 APPROVAL OF THE DEPARTMENT, WITHIN FIVE YEARS OF THE
24 COMPLETION OF THE MOST RECENT PERFORMANCE AUDIT.
25 THEREAFTER, CLASS 1 TRANSIT ENTITIES SHALL COMPLETE A
26 MANAGEMENT PERFORMANCE AUDIT AT LEAST ONCE EVERY FIVE
27 YEARS.

28 (II) CLASS 2 TRANSIT ENTITIES SHALL BEGIN THE
29 INITIAL MANAGEMENT PERFORMANCE AUDIT REQUIRED BY THIS
30 SECTION NO LATER THAN JULY 1, 2000, OR, WITH THE WRITTEN

1 APPROVAL OF THE DEPARTMENT, WITHIN FIVE YEARS OF THE MOST
2 RECENT PERFORMANCE AUDIT. THE DEPARTMENT MAY EXTEND THE
3 INITIATION DATE FOR A PERIOD OF UP TO FIVE YEARS.
4 THEREAFTER, CLASS 1 TRANSIT ENTITIES SHALL COMPLETE A
5 MANAGEMENT PERFORMANCE AUDIT AT LEAST ONCE EVERY FIVE
6 YEARS.

7 (III) CLASS 3 TRANSIT ENTITIES IN URBANIZED AREAS
8 WITH A POPULATION OF 200,000 OR GREATER SHALL BEGIN THE
9 INITIAL MANAGEMENT PERFORMANCE AUDIT REQUIRED BY THIS
10 SECTION NO LATER THAN JULY 1, 2001. CLASS 3 TRANSIT
11 ENTITIES IN URBANIZED AREAS WITH A POPULATION OF LESS
12 THAN 200,000 SHALL BEGIN THE FIRST MANAGEMENT PERFORMANCE
13 AUDIT REQUIRED BY THIS SECTION NO LATER THAN JULY 1,
14 2002. THEREAFTER, CLASS 3 TRANSIT ENTITIES SHALL PERFORM
15 A MANAGEMENT PERFORMANCE AUDIT AT LEAST ONCE EVERY SEVEN
16 YEARS.

17 (IV) CLASS 4 TRANSIT ENTITIES SHALL BEGIN THE FIRST
18 INITIAL MANAGEMENT PERFORMANCE AUDIT REQUIRED BY THIS
19 SECTION NO LATER THAN JULY 1, 2002. THEREAFTER, CLASS 4
20 TRANSIT ENTITIES SHALL PERFORM A MANAGEMENT PERFORMANCE
21 AUDIT AT LEAST ONCE EVERY TEN YEARS. THE DEPARTMENT SHALL
22 PERFORM MANAGEMENT PERFORMANCE AUDITS FOR CLASS 4
23 ENTITIES THROUGH QUALIFIED INDEPENDENT CONTRACTORS UNLESS
24 WRITTEN NOTICE IS PROVIDED TO THE DEPARTMENT BY THE CLASS
25 4 TRANSIT ENTITY THAT THE TRANSIT ENTITY WISHES TO
26 PERFORM ITS OWN AUDIT. THE NOTICE SHALL BE PROVIDED NO
27 LATER THAN ONE YEAR PRIOR TO THE INITIATION DATE OF THE
28 NEXT SCHEDULED AUDIT.

29 (3) CLASS 1, 2 AND 3 TRANSIT ENTITIES SHALL BEAR ALL
30 COSTS OF PERFORMING MANAGEMENT PERFORMANCE AUDITS PURSUANT TO

1 THIS SECTION. THE COST OF SUCH MANAGEMENT PERFORMANCE AUDITS
2 FOR CLASS 4 TRANSIT ENTITIES SHALL BE PAID BY THE DEPARTMENT
3 FROM FUNDS MADE AVAILABLE UNDER SECTION 1310(D) (RELATING TO
4 DISTRIBUTION OF FUNDING).

5 (4) FOR CLASS 1, 2 AND 3 TRANSIT ENTITIES, THE
6 MANAGEMENT PERFORMANCE AUDIT SHALL BE CONDUCTED BY A
7 QUALIFIED INDEPENDENT AUDITOR SELECTED BY COMPETITIVE
8 PROCUREMENT. PROCUREMENT DOCUMENTS SHALL SPECIFY THE SCOPE OF
9 THE AUDIT, COMPLY WITH DEPARTMENT CRITERIA AND BE SUBMITTED
10 TO THE DEPARTMENT FOR WRITTEN APPROVAL PRIOR TO PROCUREMENT.

11 (B) SUBMISSION OF AUDIT REPORT; TRANSIT ENTITY RESPONSE.--

12 (1) UPON RECEIPT OF A FINAL AUDIT REPORT FROM THE
13 AUDITOR, OR, IN THE CASE OF CLASS 4 TRANSIT ENTITIES, FROM
14 THE DEPARTMENT, EACH TRANSIT ENTITY SHALL PREPARE AN ACTION
15 PLAN ADDRESSING THE FINDINGS AND RECOMMENDATIONS OF THE AUDIT
16 REPORT. THE ACTION PLAN SHALL BE COMPLETED AND APPROVED BY
17 THE TRANSIT ENTITY'S GOVERNING BODY WITHIN TWO MONTHS OF
18 RECEIPT OF THE FINAL AUDIT REPORT. THE TRANSIT ENTITY SHALL
19 IMPLEMENT ITS ACTION PLAN IN ACCORDANCE WITH THE TIME FRAMES
20 SPECIFIED IN THE PLAN.

21 (2) UPON APPROVAL OF THE ACTION PLAN BY THE ENTITY'S
22 GOVERNING BODY, THE TRANSIT ENTITY SHALL SUBMIT THE PLAN AND
23 THE AUDITOR'S REPORT TO THE DEPARTMENT. CLASS 1 AND 2 TRANSIT
24 ENTITIES SHALL ALSO SUBMIT THEIR ACTION PLANS TO THE
25 LEGISLATIVE BUDGET AND FINANCE COMMITTEE, THE CHAIRMAN AND
26 MINORITY CHAIRMAN OF THE TRANSPORTATION COMMITTEE OF THE
27 SENATE AND THE CHAIRMAN AND MINORITY CHAIRMAN OF THE
28 TRANSPORTATION COMMITTEE OF THE HOUSE OF REPRESENTATIVES.

29 (C) CUSTOMER SATISFACTION SURVEYS.--CUSTOMER SATISFACTION
30 SURVEYS SHALL BE CONDUCTED AS FOLLOWS:

1 (1) ALL CLASS 1 AND 2 ENTITIES SHALL CONDUCT CUSTOMER
2 SATISFACTION SURVEYS AT LEAST ONCE EVERY TWO YEARS. CLASS 3
3 AND 4 TRANSIT ENTITIES SHALL CONDUCT CUSTOMER SATISFACTION
4 SURVEYS AT LEAST ONCE EVERY THREE YEARS. AN INITIAL CUSTOMER
5 SATISFACTION SURVEY FOR EACH TRANSIT ENTITY SHALL BE
6 COMPLETED AND SUBMITTED TO THE DEPARTMENT NO LATER THAN
7 DECEMBER 31, 1998.

8 (2) THE DEPARTMENT SHALL PROVIDE GUIDELINES REGARDING
9 THE SCOPE OF THE SURVEYS AND SUGGESTED QUESTIONS WHICH MAY BE
10 INCLUDED IN THE SURVEYS.

11 (3) UPON COMPLETION OF THE SURVEY, THE TRANSIT ENTITY
12 SHALL SUBMIT A REPORT TO THE DEPARTMENT CONTAINING SURVEY
13 METHODOLOGY, SURVEY RESULTS, RELEVANT TRENDS IN THE LEVEL OF
14 CUSTOMER SATISFACTION AND ACTIONS TAKEN OR PLANNED TO IMPROVE
15 CUSTOMER SATISFACTION.

16 (D) SUSPENSION OF GRANT FUNDS.--THE DEPARTMENT MAY SUSPEND
17 ELIGIBILITY FOR GRANTS UNDER SECTION 1303 (RELATING TO ANNUAL
18 APPROPRIATION AND COMPUTATION OF SUBSIDY) FOR ANY TRANSIT ENTITY
19 WHICH FAILS TO COMPLY WITH ANY OF THE PROVISIONS OF THIS
20 SECTION.

21 (E) RESTORATION OR CONTINUATION OF FUNDING.--THE DEPARTMENT
22 SHALL CONTINUE ELIGIBILITY OF A TRANSIT ENTITY FOR GRANTS UNDER
23 SECTION 1303 IF THE ENTITY HAS INITIATED ITS AUDIT OR SURVEY IN
24 A TIMELY MANNER AND THE DELAY IN COMPLETION OF THE AUDIT OR
25 SURVEY IS NOT THE FAULT OF THE TRANSIT ENTITY. THE DEPARTMENT
26 SHALL RESTORE ELIGIBILITY OF A SUSPENDED TRANSIT ENTITY AT SUCH
27 TIME AS THE AUDIT OR SURVEY IS COMPLETED IN ACCORDANCE WITH THE
28 REQUIREMENTS OF THIS SECTION.

29 (F) COST REDUCTION AND PRODUCTIVITY IMPROVEMENT.--AS PART OF
30 ITS ANNUAL APPLICATION FOR FUNDING UNDER SECTION 1303, CLASS 1,

1 2, 3 AND 4 TRANSIT ENTITIES SHALL INCLUDE A REPORT OUTLINING
2 INITIATIVES IT HAS UNDERTAKEN TO REDUCE COSTS AND IMPROVE
3 PRODUCTIVITY.

4 SECTION 6. SECTION 1307(A.1) OF TITLE 75 IS AMENDED AND THE
5 SECTION IS AMENDED BY ADDING A SUBSECTION TO READ:

6 § 1307. Period of registration.

7 * * *

8 (a.1) Seasonal registration.--Upon application on a form
9 prescribed by the department, the owner or lessee of a passenger
10 car, recreational motor vehicle, motorcycle, truck or farm
11 vehicle which does not have a gross vehicle weight rating of
12 more than 9,000 pounds may register the vehicle with the
13 department for a period of successive months of less than one
14 year. The applicant shall specify the period of months during
15 which the vehicle shall be registered. Except when the
16 department initially converts a currently valid annual
17 registration to a seasonal registration, the annual fee
18 prescribed for the vehicle by Chapter 19 (relating to fees)
19 shall be paid in full by the applicant regardless of the number
20 of months chosen for registration by the applicant. Upon receipt
21 of the appropriate fee and the properly completed form,
22 including all information required by this chapter, the
23 department shall issue a seasonal registration that shall expire
24 on the last day of the expiration month chosen by the
25 registrant. No insurer of a vehicle belonging to any owner or
26 lessee who obtains a seasonal registration and who applies for
27 or receives a reduced automobile insurance premium on account
28 thereof shall be required to provide any contractual coverage,
29 whether in the form of the provision of a defense or the payment
30 of first-party or third-party benefits or otherwise, to the

1 owner or lessee in connection with any event occurring during
2 that part of the year in which the vehicle is not registered;
3 and such owner or lessee shall be treated for all purposes,
4 including, without limitation, ascertaining rights to stack
5 coverages and to uninsured and underinsured motorist coverage,
6 as a person who does not own that vehicle and has no duty to
7 carry financial responsibility on it for that part of the year.

8 * * *

9 ~~Section 2. This act shall take effect immediately.~~ <—

10 (F) OPTIONAL PERMANENT TRAILER REGISTRATION.--THE <—
11 REGISTRATION OF TRAILERS PERMANENTLY REGISTERED AS PROVIDED IN
12 SECTION 1920(C) (RELATING TO TRAILERS) SHALL EXPIRE UPON
13 SALVAGING OF THE VEHICLE OR TRANSFER OF OWNERSHIP.

14 SECTION 7. SECTION 1318 OF TITLE 75 IS AMENDED BY ADDING
15 SUBSECTIONS TO READ:

16 § 1318. DUTIES OF AGENTS.

17 * * *

18 (D) VERIFICATION OF INFORMATION ON APPLICATION.--IN ADDITION
19 TO ANY OTHER DUTY PRESCRIBED BY THIS TITLE OR DEPARTMENTAL
20 REGULATIONS, AN AGENT SHALL VERIFY THAT THE PURCHASE PRICE
21 STATED ON THE APPLICATION APPROXIMATES THE FAIR MARKET VALUE OF
22 THE VEHICLE IN A MANNER PRESCRIBED BY THE DEPARTMENT AS SET
23 FORTH IN A NOTICE PUBLISHED IN THE PENNSYLVANIA BULLETIN.

24 (E) PENALTY.--ANY PERSON WHO VIOLATES THIS SECTION, IN
25 ADDITION TO ANY PENALTY, SUSPENSION OR REVOCATION IMPOSED BY THE
26 DEPARTMENT, COMMITS A SUMMARY OFFENSE AND SHALL, UPON
27 CONVICTION, BE SENTENCED TO PAY A FINE OF NOT LESS THAN \$100 NOR
28 MORE THAN \$500 AND FOR EACH SUBSEQUENT OR ADDITIONAL OFFENSE, A
29 FINE OF NOT LESS THAN \$200 NOR MORE THAN \$500, OR TO
30 IMPRISONMENT FOR NOT MORE THAN 90 DAYS, OR BOTH.

1 SECTION 8. SECTIONS 1912, 1913, 1914, 1915, 1916, 1917,
2 1920, 1921, 1922, 1923, 1924, 1925, 1926, 1926.1, 1927, 1929,
3 1932, 1933 AND 1952 OF TITLE 75 ARE AMENDED TO READ:

4 § 1912. PASSENGER CARS.

5 THE ANNUAL FEE FOR REGISTRATION OF A PASSENGER CAR SHALL BE
6 [\$24] \$36.

7 § 1913. MOTOR HOMES.

8 THE ANNUAL FEE FOR REGISTRATION OF A MOTOR HOME SHALL BE
9 DETERMINED BY ITS REGISTERED GROSS WEIGHT IN POUNDS ACCORDING TO
10 THE FOLLOWING TABLE:

11		REGISTERED GROSS	
12	CLASS	WEIGHT IN POUNDS	FEE
13	[1	8,000 OR LESS	\$30
14	2	8,001 - 11,000	42
15	3	11,001 OR MORE	54]
16	<u>1</u>	<u>8,000 OR LESS</u>	<u>\$45</u>
17	<u>2</u>	<u>8,001 - 11,000</u>	<u>63</u>
18	<u>3</u>	<u>11,001 OR MORE</u>	<u>81</u>

19 § 1914. MOTORCYCLES.

20 THE ANNUAL FEE FOR REGISTRATION OF A MOTORCYCLE OTHER THAN A
21 MOTOR-DRIVEN CYCLE SHALL BE [\$12] \$18.

22 § 1915. MOTOR-DRIVEN CYCLES.

23 THE ANNUAL FEE FOR REGISTRATION OF A MOTOR-DRIVEN CYCLE SHALL
24 BE [\$6] \$9.

25 § 1916. TRUCKS AND TRUCK TRACTORS.

26 (A) GENERAL RULE.--

27 (1) THE ANNUAL FEE FOR REGISTRATION OF A TRUCK OR TRUCK
28 TRACTOR SHALL BE DETERMINED BY ITS REGISTERED GROSS WEIGHT OR
29 COMBINATION WEIGHT IN POUNDS ACCORDING TO THE FOLLOWING
30 TABLE:

REGISTERED

GROSS OR COMBINATION

CLASS	WEIGHT IN POUNDS	FEE
[1	5,000 OR LESS	\$ 39
2	5,001 - 7,000	54
3	7,001 - 9,000	102
4	9,001 - 11,000	132
5	11,001 - 14,000	162
6	14,001 - 17,000	192
7	17,001 - 21,000	237
8	21,001 - 26,000	270
9	26,001 - 30,000	315
10	30,001 - 33,000	378
11	33,001 - 36,000	414
12	36,001 - 40,000	438
13	40,001 - 44,000	465
14	44,001 - 48,000	501
15	48,001 - 52,000	552
16	52,001 - 56,000	588
17	56,001 - 60,000	666
18	60,001 - 64,000	741
19	64,001 - 68,000	777
20	68,001 - 73,280	834
21	73,281 - 76,000	1,065
22	76,001 - 78,000	1,089
23	78,001 - 78,500	1,101
24	78,501 - 79,000	1,113
25	79,001 - 80,000	1,125]
<u>1</u>	<u>5,000 OR LESS</u>	<u>\$ 58.50</u>
<u>2</u>	<u>5,001 - 7,000</u>	<u>81.00</u>

1	<u>3</u>	<u>7,001 - 9,000</u>	<u>153.00</u>
2	<u>4</u>	<u>9,001 - 11,000</u>	<u>198.00</u>
3	<u>5</u>	<u>11,001 - 14,000</u>	<u>243.00</u>
4	<u>6</u>	<u>14,001 - 17,000</u>	<u>288.00</u>
5	<u>7</u>	<u>17,001 - 21,000</u>	<u>355.50</u>
6	<u>8</u>	<u>21,001 - 26,000</u>	<u>405.00</u>
7	<u>9</u>	<u>26,001 - 30,000</u>	<u>472.50</u>
8	<u>10</u>	<u>30,001 - 33,000</u>	<u>567.00</u>
9	<u>11</u>	<u>33,001 - 36,000</u>	<u>621.00</u>
10	<u>12</u>	<u>36,001 - 40,000</u>	<u>657.00</u>
11	<u>13</u>	<u>40,001 - 44,000</u>	<u>697.50</u>
12	<u>14</u>	<u>44,001 - 48,000</u>	<u>751.50</u>
13	<u>15</u>	<u>48,001 - 52,000</u>	<u>828.00</u>
14	<u>16</u>	<u>52,001 - 56,000</u>	<u>882.00</u>
15	<u>17</u>	<u>56,001 - 60,000</u>	<u>999.00</u>
16	<u>18</u>	<u>60,001 - 64,000</u>	<u>1,111.50</u>
17	<u>19</u>	<u>64,001 - 68,000</u>	<u>1,165.50</u>
18	<u>20</u>	<u>68,001 - 73,280</u>	<u>1,251.00</u>
19	<u>21</u>	<u>73,281 - 76,000</u>	<u>1,597.50</u>
20	<u>22</u>	<u>76,001 - 78,000</u>	<u>1,633.50</u>
21	<u>23</u>	<u>78,001 - 78,500</u>	<u>1,651.50</u>
22	<u>24</u>	<u>78,501 - 79,000</u>	<u>1,669.50</u>
23	<u>25</u>	<u>79,001 - 80,000</u>	<u>1,687.50</u>

24 (2) A PORTION OF THE REGISTRATION FEE FOR ANY TRUCK OR
25 TRUCK TRACTOR IN CLASSES 9 THROUGH 25 SHALL BE DEPOSITED IN
26 THE HIGHWAY BRIDGE IMPROVEMENT RESTRICTED ACCOUNT WITHIN THE
27 MOTOR LICENSE FUND ACCORDING TO THE FOLLOWING TABLE:

28 AMOUNT DEPOSITED IN
29 HIGHWAY BRIDGE IMPROVEMENT
30 CLASSES RESTRICTED ACCOUNT

1	9-12	\$ 72
2	13-17	108
3	18-20	144
4	21-25	180

5 (B) OPTIONAL REGISTRATION.--ANY VEHICLE FALLING WITHIN THE
6 RANGE OF WEIGHTS FOR CLASSES 1 THROUGH 4, INCLUSIVE, SHALL
7 NOTWITHSTANDING ANY GROSS VEHICLE WEIGHT STAMPED ON THE
8 MANUFACTURER'S SERIAL PLATE, BE REGISTERED, UPON REQUEST OF THE
9 PERSON MAKING APPLICATION FOR REGISTRATION, AT THE MAXIMUM
10 ALLOWABLE GROSS OR COMBINATION WEIGHT FOR THE PARTICULAR WEIGHT
11 CLASS WITHIN WHICH THE GROSS VEHICLE WEIGHT DETERMINED BY THE
12 MANUFACTURER CAUSES SUCH VEHICLE TO FALL.

13 § 1917. MOTOR BUSES AND LIMOUSINES.

14 THE ANNUAL FEE FOR REGISTRATION OF A MOTOR BUS OR A LIMOUSINE
15 SHALL BE DETERMINED BY ITS SEATING CAPACITY ACCORDING TO THE
16 FOLLOWING TABLE:

17	SEATING CAPACITY	FEE
18	[26 OR LESS	\$ 6 PER SEAT
19	27 - 51	156 PLUS \$7.50 PER SEAT
20		IN EXCESS OF 26
21	52 OR MORE	360]
22	<u>26 OR LESS</u>	<u>\$ 9 PER SEAT</u>
23	<u>27 - 51</u>	<u>234 PLUS \$11.25 PER SEAT</u>
24		<u>IN EXCESS OF 26</u>
25	<u>52 OR MORE</u>	<u>540</u>

26 § 1920. TRAILERS.

27 (A) GENERAL RULE.--THE ANNUAL FEE FOR REGISTRATION OF A
28 TRAILER SHALL BE DETERMINED BY ITS REGISTERED GROSS WEIGHT
29 ACCORDING TO THE FOLLOWING TABLE:

30 REGISTERED GROSS

1	WEIGHT IN POUNDS	FEE
2	3,000 OR LESS	\$ 6
3	3,001 - 10,000	12
4	10,001 OR MORE	27

5 (B) OPTIONAL FIVE-YEAR REGISTRATION.--A TRAILER WITH A
6 REGISTERED GROSS WEIGHT OF 10,000 POUNDS OR LESS MAY BE
7 REGISTERED FOR A PERIOD OF FIVE YEARS UPON PAYMENT BY THE
8 REGISTRANT OF THE APPLICABLE FEE FOR SUCH PERIOD.

9 (C) OPTIONAL PERMANENT REGISTRATION.--A TRAILER WITH A
10 REGISTERED GROSS WEIGHT OF 10,001 OR MORE POUNDS MAY BE
11 REGISTERED FOR A ONE-TIME FEE OF \$135 IN LIEU OF THE ANNUAL FEE
12 AT THE OPTION OF THE REGISTRANT.

13 § 1921. SPECIAL MOBILE EQUIPMENT.

14 THE ANNUAL FEE FOR REGISTRATION OF SPECIAL MOBILE EQUIPMENT
15 SHALL BE [~~\$24~~] \$36.

16 § 1922. IMPLEMENTS OF HUSBANDRY.

17 THE ANNUAL FEE FOR REGISTRATION OF AN IMPLEMENT OF HUSBANDRY
18 NOT EXEMPT FROM REGISTRATION UNDER THIS TITLE SHALL BE [~~\$12~~]
19 \$18.

20 § 1923. ANTIQUE, CLASSIC AND COLLECTIBLE VEHICLES.

21 THE FEE FOR REGISTRATION OF AN ANTIQUE, CLASSIC OR
22 COLLECTIBLE MOTOR VEHICLE SHALL BE [~~\$50~~] \$75.

23 § 1924. FARM VEHICLES.

24 (A) GENERAL RULE.--THE ANNUAL FEE FOR REGISTRATION OF A FARM
25 VEHICLE SHALL BE [~~\$51~~] \$76.50 OR ONE-THIRD OF THE REGULAR FEE,
26 WHICHEVER IS GREATER.

27 (B) CERTIFICATE OF EXEMPTION.--THE BIENNIAL PROCESSING FEE
28 FOR A CERTIFICATE OF EXEMPTION ISSUED IN LIEU OF REGISTRATION OF
29 A FARM VEHICLE SHALL BE DETERMINED BY THE TYPE OF CERTIFICATE
30 ISSUED AND THE GROSS WEIGHT OR COMBINATION WEIGHT OR WEIGHT

1 RATING ACCORDING TO THE FOLLOWING TABLE:

2 CERTIFICATE TYPE	WEIGHT IN POUNDS	FEE
3 TYPE I	17,000 OR LESS	\$24
4 TYPE II	GREATER THAN 17,000	50
5 TYPE I	GREATER THAN 17,000	100

6 § 1925. AMBULANCES, TAXIS AND HEARSEs.

7 THE ANNUAL FEE FOR REGISTRATION OF AN AMBULANCE, TAXI OR
8 HEARSE SHALL BE [~~\$36~~] \$54.

9 § 1926. DEALERS AND MISCELLANEOUS MOTOR VEHICLE BUSINESS.

10 (A) GENERAL RULE.--THE ANNUAL FEE FOR A DEALER REGISTRATION
11 PLATE OR MISCELLANEOUS MOTOR VEHICLE BUSINESS PLATE SHALL BE
12 [~~\$24~~] \$36.

13 (B) MOTORCYCLE DEALERS.--THE ANNUAL FEE FOR EACH DEALER
14 REGISTRATION PLATE ISSUED TO A MOTORCYCLE DEALER OTHER THAN A
15 MOTOR-DRIVEN CYCLE DEALER SHALL BE [~~\$12~~] \$18.

16 (C) MOTOR-DRIVEN CYCLE DEALERS.--THE ANNUAL FEE FOR EACH
17 DEALER REGISTRATION PLATE ISSUED TO A MOTOR-DRIVEN CYCLE DEALER
18 SHALL BE [~~\$6~~] \$9.

19 (D) MULTIPURPOSE DEALER REGISTRATION PLATE.--THE ANNUAL FEE
20 FOR A MULTIPURPOSE DEALER REGISTRATION PLATE SHALL BE THE
21 APPROPRIATE FEE SPECIFIED IN SECTION 1913 (RELATING TO MOTOR
22 HOMES) FOR MOTOR HOMES, THE APPROPRIATE FEE SPECIFIED IN SECTION
23 1916 (RELATING TO TRUCKS AND TRUCK TRACTORS) FOR TRUCKS AND
24 TRUCK TRACTORS AND THE APPROPRIATE FEE SPECIFIED IN SECTION
25 1920(A) (RELATING TO TRAILERS) FOR TRAILERS.

26 § 1926.1. FARM EQUIPMENT VEHICLE DEALERS.

27 THE ANNUAL FEE FOR REGISTRATION OF A FARM EQUIPMENT DEALER
28 TRUCK OR TRUCK TRACTOR SHALL BE ONE-HALF OF THE REGULAR FEE OR
29 [~~\$162~~] \$243, WHICHEVER IS GREATER.

30 § 1927. TRANSFER OF REGISTRATION.

1 THE FEE FOR TRANSFER OF REGISTRATION SHALL BE [\$4] \$6.

2 § 1929. REPLACEMENT REGISTRATION PLATES.

3 THE FEE FOR A REPLACEMENT REGISTRATION PLATE OTHER THAN A
4 LEGISLATIVE OR PERSONAL PLATE SHALL BE [\$5] \$7.50.

5 § 1932. DUPLICATE REGISTRATION CARDS.

6 THE FEE FOR EACH DUPLICATE REGISTRATION CARD WHEN ORDERED AT
7 THE TIME OF VEHICLE REGISTRATION OR TRANSFER OR RENEWAL OF
8 REGISTRATION SHALL BE [\$1] \$1.50. THE FEE FOR EACH DUPLICATE
9 REGISTRATION CARD ISSUED AT ANY OTHER TIME SHALL BE [\$3] \$4.50.

10 § 1933. COMMERCIAL IMPLEMENTS OF HUSBANDRY.

11 THE ANNUAL FEE FOR REGISTRATION OF A COMMERCIAL IMPLEMENT OF
12 HUSBANDRY SHALL BE [\$51] \$76.50 OR ONE-HALF OF THE REGULAR FEE,
13 WHICHEVER IS GREATER.

14 § 1952. CERTIFICATE OF TITLE.

15 (A) GENERAL RULE.--THE FEE FOR ISSUANCE OF A CERTIFICATE OF
16 TITLE SHALL BE [\$15] \$22.50.

17 (B) [DUPLICATE CERTIFICATE.--THE FEE FOR A DUPLICATE
18 CERTIFICATE OF TITLE SHALL BE \$5.

19 (C)] MANUFACTURER'S OR DEALER'S NOTIFICATION.--THE FEE FOR A
20 MANUFACTURER'S OR DEALER'S NOTIFICATION OF ACQUISITION OF A
21 VEHICLE FROM ANOTHER MANUFACTURER OR DEALER FOR RESALE PURSUANT
22 TO SECTION 1113 (RELATING TO TRANSFER TO OR FROM MANUFACTURER OR
23 DEALER) SHALL BE [\$2] 3.

24 SECTION 9. SECTIONS 4702(B), 4904(E) AND 4908 OF TITLE 75
25 ARE AMENDED TO READ:

26 § 4702. REQUIREMENT FOR PERIODIC INSPECTION OF VEHICLES.

27 * * *

28 (B) SEMIANNUAL SAFETY INSPECTION OF CERTAIN VEHICLES.--THE
29 FOLLOWING VEHICLES SHALL BE SUBJECT TO SEMIANNUAL SAFETY
30 INSPECTION:

1 (1) SCHOOL BUSES.

2 (2) PASSENGER VANS UNDER CONTRACT WITH OR OWNED BY A
3 SCHOOL DISTRICT OR PRIVATE OR PAROCHIAL SCHOOL, INCLUDING
4 VEHICLES HAVING CHARTERED GROUP AND PARTY RIGHTS UNDER THE
5 PENNSYLVANIA PUBLIC UTILITY COMMISSION AND USED TO TRANSPORT
6 SCHOOL STUDENTS.

7 (3) PASSENGER VANS USED TO TRANSPORT PERSONS FOR HIRE OR
8 OWNED BY A COMMERCIAL ENTERPRISE AND USED FOR THE
9 TRANSPORTATION OF EMPLOYEES TO OR FROM THEIR PLACE OF
10 EMPLOYMENT.

11 [(4) TRAILERS, OTHER THAN RECREATIONAL TRAILERS, HAVING
12 A REGISTERED GROSS WEIGHT IN EXCESS OF 10,000 POUNDS.
13 RECREATIONAL TRAILERS SHALL BE SUBJECT TO ANNUAL SAFETY
14 INSPECTION.]

15 (5) CONSTRUCTION TRUCKS FOR WHICH ANNUAL PERMITS ARE
16 ISSUED PURSUANT TO SECTION 4970(B) (RELATING TO PERMIT FOR
17 MOVEMENT OF CONSTRUCTION EQUIPMENT).

18 (6) MASS TRANSIT VEHICLES.

19 (7) MOTOR CARRIER VEHICLES, OTHER THAN FARM VEHICLES FOR
20 WHICH A BIENNIAL CERTIFICATE OF EXEMPTION HAS BEEN ISSUED.

21 * * *

22 § 4904. LIMITS ON NUMBER OF TOWED VEHICLES.

23 * * *

24 (E) TWO-TRAILER COMBINATIONS ON INTERSTATE AND [DESIGNATED
25 PRIMARY] CERTAIN OTHER HIGHWAYS.--COMBINATIONS CONSISTING OF A
26 TRUCK TRACTOR AND TWO TRAILERS MAY [ONLY] BE DRIVEN ONLY AS
27 DESCRIBED IN SECTION 4908 (RELATING TO OPERATION OF CERTAIN
28 COMBINATIONS ON INTERSTATE AND CERTAIN [PRIMARY] OTHER
29 HIGHWAYS).

30 * * *

1 § 4908. OPERATION OF CERTAIN COMBINATIONS ON INTERSTATE AND
2 CERTAIN [PRIMARY] OTHER HIGHWAYS.

3 (A) GENERAL RULE.--COMBINATIONS AUTHORIZED BY SECTION
4 4904(E) (RELATING TO LIMITS ON NUMBER OF TOWED VEHICLES) TO HAVE
5 TWO TRAILERS, OR BY SECTION 4923(B)(6) OR (7) (RELATING TO
6 LENGTH OF VEHICLES) TO EXCEED THE LENGTH LIMITATION FOR
7 COMBINATIONS, MAY BE DRIVEN ONLY ON THE TYPES OF HIGHWAYS AND
8 UNDER THE LIMITATIONS SET FORTH BELOW:

9 (1) ON [A] THE DESIGNATED NATIONAL NETWORK CONSISTING OF
10 ALL INTERSTATE HIGHWAYS AND PORTIONS OF FEDERAL AID PRIMARY
11 HIGHWAYS HAVING AT LEAST A 48-FOOT-WIDE ROADWAY OR TWO 24-
12 FOOT-WIDE ROADWAYS AND DESIGNATED BY THE DEPARTMENT AS
13 CAPABLE OF SAFELY ACCOMMODATING SUCH VEHICLES.

14 (2) BETWEEN THE DESIGNATED NATIONAL NETWORK AND [EITHER
15 OF THE FOLLOWING:

16 (I) A] A TERMINAL OR A FACILITY FOR FOOD, FUEL,
17 REPAIR OR REST HAVING AN ENTRANCE WITHIN THE ACCESS
18 LIMITATION PRESCRIBED BY FEDERAL HIGHWAY ADMINISTRATION
19 REGULATION OF THE NEAREST RAMP OR INTERSECTION, BUT ONLY
20 ON HIGHWAYS HAVING LANES AT LEAST TEN FEET WIDE.

21 [(II) A TERMINAL WHICH CAN SAFELY AND REASONABLY BE
22 ACCESSED USING HIGHWAYS APPROVED UNDER SUBSECTION (D).]

23 (3) ON HIGHWAYS MARKED WITH TRAFFIC ROUTE SIGNS HAVING
24 TRAVEL LANES AT LEAST TEN FEET IN WIDTH UNLESS PROHIBITED BY
25 THE DEPARTMENT ON STATE HIGHWAYS OR THE MUNICIPALITY ON LOCAL
26 HIGHWAYS BASED ON SAFETY REASONS AND MARKED WITH SIGNS
27 PROHIBITING SUCH VEHICLES.

28 (4) BETWEEN THE HIGHWAYS AUTHORIZED UNDER PARAGRAPH (3)
29 AND A TERMINAL OR FACILITY FOR FOOD, FUEL, REPAIR OR REST
30 HAVING AN ENTRANCE WITHIN ONE-HALF ROAD MILE OF THE NEAREST

1 RAMP OR INTERSECTION, BUT ONLY ON HIGHWAYS HAVING LANES AT
2 LEAST TEN FEET WIDE.

3 (5) APPROVAL OF A HIGHWAY OTHER THAN AS DESIGNATED UNDER
4 PARAGRAPHS (1) THROUGH (4) SHALL BE OBTAINED FROM THE:

5 (I) CITY IN THE CASE OF A HIGHWAY IN A CITY.

6 (II) DEPARTMENT IN THE CASE OF A STATE HIGHWAY NOT
7 IN A CITY, EXCEPT THAT THE DEPARTMENT WILL, UPON REQUEST,
8 DELEGATE AUTHORITY TO APPROVE ROUTES UNDER THIS
9 SUBSECTION TO A MUNICIPALITY WHICH HAS BEEN DELEGATED
10 AUTHORITY TO ISSUE PERMITS UNDER SECTION 420 OF THE ACT
11 OF JUNE 1, 1945 (P.L.1242, NO.428), KNOWN AS THE STATE
12 HIGHWAY LAW.

13 (III) MUNICIPALITY IN THE CASE OF A LOCAL HIGHWAY
14 NOT IN A CITY.

15 (B) HOUSEHOLD GOODS CARRIERS.--IN ADDITION TO THE OPERATIONS
16 AUTHORIZED IN SUBSECTION (A), A HOUSEHOLD GOODS CARRIER,
17 CONSISTING OF A TRUCK TRACTOR AND EITHER OF THE FOLLOWING:

18 (1) A SINGLE TRAILER, WHICH EXCEEDS THE MAXIMUM LENGTH
19 FOR COMBINATIONS ESTABLISHED IN SECTION 4923(A), MAY BE
20 DRIVEN BETWEEN THE DESIGNATED NETWORK AND A POINT OF LOADING
21 OR UNLOADING WHICH CAN SAFELY AND REASONABLY BE ACCESSED.

22 (2) TWO TRAILERS MAY BE DRIVEN BETWEEN THE DESIGNATED
23 NATIONAL NETWORK AND A POINT OF LOADING OR UNLOADING WHICH
24 CAN SAFELY AND REASONABLY BE ACCESSED USING HIGHWAYS APPROVED
25 UNDER SUBSECTION [(D)] (A)(2) THROUGH (5) FOR THE PARTICULAR
26 MOVEMENT.

27 (B.1) SHORT 102-INCH TRAILERS.--IN ADDITION TO THE
28 OPERATIONS AUTHORIZED IN SUBSECTION (A), A COMBINATION,
29 CONSISTING OF A TRUCK TRACTOR AND A SINGLE TRAILER NOT EXCEEDING
30 28 1/2 FEET IN LENGTH AND 102 INCHES IN WIDTH MAY BE DRIVEN

1 [BETWEEN THE DESIGNATED NETWORK AND A POINT OF LOADING OR
2 UNLOADING WHICH CAN SAFELY AND REASONABLY BE ACCESSED] ON ALL
3 HIGHWAYS.

4 [(C) NEARBY TERMINALS AND FACILITIES.--WHERE ONE OR MORE
5 TERMINALS OR FACILITIES FOR FOOD, FUEL, REPAIR OR REST ALONG A
6 HIGHWAY HAVING LANES AT LEAST TEN FEET WIDE ARE IN CLOSE
7 PROXIMITY TO A TERMINAL OR FACILITY WHICH IS WITHIN THE DISTANCE
8 FROM THE DESIGNATED NETWORK DESCRIBED IN SUBSECTION (A)(2)(I) OF
9 THE DESIGNATED NETWORK, ALL OF SUCH TERMINALS AND FACILITIES
10 SHALL BE DEEMED TO BE WITHIN THE PRESCRIBED DISTANCE OF THE
11 DESIGNATED NETWORK.

12 (D) ROUTE APPROVAL.--APPROVAL OF A ROUTE UNDER SUBSECTION
13 (A)(2)(II) OR (B)(2) SHALL BE OBTAINED FROM THE:

14 (1) CITY IN THE CASE OF ANY HIGHWAY IN A CITY.

15 (2) DEPARTMENT IN THE CASE OF A STATE HIGHWAY NOT IN A
16 CITY, EXCEPT THAT THE DEPARTMENT WILL, UPON REQUEST, DELEGATE
17 AUTHORITY TO APPROVE ROUTES UNDER THIS SUBSECTION TO A
18 MUNICIPALITY WHICH HAS BEEN DELEGATED AUTHORITY TO ISSUE
19 PERMITS IN ACCORDANCE WITH SECTION 420 OF THE ACT OF JUNE 1,
20 1945 (P.L.1242, NO.428), KNOWN AS THE STATE HIGHWAY LAW.

21 (3) MUNICIPALITY IN THE CASE OF A LOCAL HIGHWAY NOT IN A
22 CITY.]

23 (E) NOTICE.--

24 (1) THE DEPARTMENT SHALL PUBLISH THE DESIGNATED NETWORK
25 ESTABLISHED IN SUBSECTION (A)(1) IN THE PENNSYLVANIA BULLETIN
26 AS A NOTICE UNDER 45 PA.C.S. § 725(A)(3) (RELATING TO
27 ADDITIONAL CONTENTS OF PENNSYLVANIA BULLETIN) AND WILL ALSO
28 FORWARD THE DESIGNATED NETWORK TO TRUCKING COMPANIES AND
29 ASSOCIATIONS AND OTHER INTERESTED PARTIES, UPON REQUEST.

30 (2) APPROVAL OF A ROUTE UNDER SUBSECTION [(A)(2)(II)]

1 (A)(5) SHALL BE EFFECTIVE UPON NOTICE BY THE APPROVING
2 AUTHORITY TO THE PERSON WHO REQUESTED IT. NOTICE OF THE
3 APPROVAL SHALL ALSO BE GIVEN TO STATE AND AFFECTED LOCAL
4 POLICE AND SHALL BE PUBLISHED IN THE PENNSYLVANIA BULLETIN
5 [WITHIN TEN DAYS] IN A TIMELY MANNER AS A NOTICE UNDER 45
6 PA.C.S. § 725(A)(3).

7 (3) APPROVAL OF A ROUTE UNDER SUBSECTION (B)(2) SHALL BE
8 EFFECTIVE UPON NOTICE BY THE APPROVING AUTHORITY TO THE
9 PERSON WHO REQUESTED IT. NOTICE OF THE APPROVAL SHALL ALSO BE
10 GIVEN TO STATE AND AFFECTED LOCAL POLICE AND SHALL BE
11 PUBLISHED IN THE PENNSYLVANIA BULLETIN [WITHIN TEN DAYS] IN A
12 TIMELY MANNER.

13 (F) REVOCATION OF ROUTE APPROVAL.--THE AUTHORITY WHICH
14 APPROVED A ROUTE UNDER SUBSECTION [(A)(2)(II)] (A)(5) MAY REVOKE
15 THE ROUTE APPROVAL IF IT DETERMINES THAT THE ROUTE OR SOME
16 PORTION OF IT CANNOT SAFELY AND REASONABLY ACCOMMODATE
17 COMBINATIONS AUTHORIZED TO EXCEED LENGTH OR NUMBER OF TRAILER
18 LIMITATIONS. NOTICE OF THE REVOCATION SHALL BE PUBLISHED IN THE
19 PENNSYLVANIA BULLETIN AS A NOTICE UNDER 45 PA.C.S. § 725(A)(3)
20 AND SHALL BE EFFECTIVE 15 DAYS AFTER SUCH PUBLICATION, EXCEPT
21 THAT THE POSTING AUTHORITY MAY EFFECT AN EARLIER REVOCATION BY
22 POSTING SIGNS TO INDICATE THE REVOCATION. WRITTEN NOTICE OF THE
23 REVOCATION SHALL ALSO BE GIVEN TO THE PERSON WHO REQUESTED THE
24 ROUTE APPROVAL AND TO STATE AND AFFECTED LOCAL POLICE.

25 (G) PENALTY.--A PERSON WHO OPERATES A COMBINATION IN
26 VIOLATION OF THIS SECTION ON A HIGHWAY WHICH IS NOT MARKED WITH
27 SIGNS PROHIBITING THE OPERATION OF SUCH A COMBINATION COMMITS A
28 SUMMARY OFFENSE AND SHALL, UPON CONVICTION, BE SENTENCED TO PAY
29 A FINE OF \$50 FOR EACH VIOLATION. A PERSON CITED UNDER THIS
30 SUBSECTION SHALL NOT BE SUBJECT TO CITATION UNDER SECTION 4921

1 (RELATING TO WIDTH OF VEHICLES) OR 4923.

2 SECTION 10. SECTION 4921(A) OF TITLE 75 IS AMENDED AND THE
3 SECTION IS AMENDED BY ADDING A SUBSECTION TO READ:

4 § 4921. WIDTH OF VEHICLES.

5 (A) GENERAL RULE.--THE TOTAL OUTSIDE WIDTH OF A VEHICLE,
6 INCLUDING ANY LOAD, SHALL NOT EXCEED EIGHT FEET EXCEPT AS
7 OTHERWISE PROVIDED IN THIS SECTION. WITH REGARD TO STINGER-
8 STEERED AUTOMOBILE OR BOAT TRANSPORTERS OR VEHICLES OPERATING AS
9 PROVIDED IN SECTION 4908 (RELATING TO OPERATION OF CERTAIN
10 COMBINATIONS ON INTERSTATE AND [CERTAIN PRIMARY] OTHER
11 HIGHWAYS), THE TOTAL WIDTH OF A VEHICLE, INCLUDING ANY LOAD,
12 SHALL NOT EXCEED EIGHT AND ONE-HALF FEET, EXCEPT AS OTHERWISE
13 PROVIDED IN THIS CHAPTER.

14 * * *

15 (C.3) TRUCKS OTHER THAN COMBINATIONS.--THE TOTAL OUTSIDE
16 WIDTH, INCLUDING ANY LOAD, OF A TRUCK OTHER THAN A COMBINATION
17 SHALL NOT EXCEED EIGHT AND ONE-HALF FEET EXCEPT AS OTHERWISE
18 PROVIDED IN THIS CHAPTER.

19 * * *

20 SECTION 11. SECTION 4923 OF TITLE 75 IS AMENDED TO READ:

21 § 4923. LENGTH OF VEHICLES.

22 (A) GENERAL RULE.--EXCEPT AS PROVIDED IN SUBSECTION (B), NO
23 MOTOR VEHICLE, INCLUDING ANY LOAD AND BUMPERS, SHALL EXCEED AN
24 OVERALL LENGTH OF 40 FEET[, AND NO COMBINATION, INCLUDING ANY
25 LOAD AND BUMPERS, SHALL EXCEED AN OVERALL LENGTH OF 60 FEET].

26 (B) EXCEPTIONS.--THE LIMITATIONS OF (A) DO NOT APPLY TO THE
27 FOLLOWING:

28 (1) ANY MOTOR VEHICLE EQUIPPED WITH A BOOM OR BOOM-LIKE
29 DEVICE IF THE VEHICLE DOES NOT EXCEED 55 FEET.

30 (2) ANY COMBINATION TRANSPORTING ARTICLES WHICH DO NOT

1 EXCEED 70 FEET IN LENGTH AND ARE NONDIVISIBLE AS TO LENGTH.

2 (3) ANY BUS OF AN ARTICULATED DESIGN WHICH DOES NOT
3 EXCEED 60 FEET.

4 (4) ANY MOTOR VEHICLE TOWING A DISABLED MOTOR VEHICLE TO
5 A LOCATION FOR REPAIR OR TO SOME OTHER PLACE OF SAFETY.

6 (5) A COMBINATION OTHER THAN A STINGER-STEERED
7 AUTOMOBILE OR BOAT TRANSPORTER DESIGNED AND USED EXCLUSIVELY
8 FOR CARRYING MOTOR VEHICLES IF THE OVERALL LENGTH OF THE
9 COMBINATION AND LOAD DOES NOT EXCEED 65 FEET. WHEN DRIVEN AS
10 DESCRIBED IN SECTION 4908 (RELATING TO OPERATION OF CERTAIN
11 COMBINATIONS ON INTERSTATE AND [CERTAIN PRIMARY] OTHER
12 HIGHWAYS), THE LOAD MAY EXTEND BEYOND THE 65-FOOT LIMIT OF
13 SUCH A COMBINATION BY NO MORE THAN THREE FEET IN THE FRONT
14 AND NO MORE THAN FOUR FEET TO THE REAR. SADDLE-MOUNT,
15 INCLUDING THOSE COMBINATIONS NOT IN EXCESS OF 75 FEET IN
16 LENGTH AS DESCRIBED IN SECTION 4904(D) (RELATING TO LIMITS ON
17 NUMBER OF TOWED VEHICLES), AND FULL-MOUNT MECHANISMS SHALL
18 QUALIFY UNDER THIS EXCEPTION.

19 (6) ANY COMBINATION CONSISTING OF A TRUCK TRACTOR AND
20 ONE OR TWO TRAILERS[, WHEN DRIVEN AS DESCRIBED IN SECTION
21 4908. EXCEPT WHEN BEING OPERATED AS A PART OF A COMBINATION
22 OF A TRACTOR AND SINGLE TRAILER NOT EXCEEDING AN OVERALL
23 LENGTH OF 60 FEET, THE]. THE LENGTH OF A SINGLE TRAILER SHALL
24 NOT EXCEED [48 FEET] 53 FEET, PROVIDED THE DISTANCE BETWEEN
25 THE KINGPIN OF THE TRAILER AND THE CENTER LINE OF THE REAR
26 AXLE OR REAR AXLE GROUP DOES NOT EXCEED 41 FEET OR, IN THE
27 CASE OF A TRAILER USED EXCLUSIVELY OR PRIMARILY TO TRANSPORT
28 VEHICLES IN CONNECTION WITH MOTOR SPORTS COMPETITION EVENTS,
29 DOES NOT EXCEED 46 FEET; AND THE LENGTH OF EACH DOUBLE
30 TRAILER SHALL NOT EXCEED 28 1/2 FEET. [A SINGLE TRAILER, WHEN

1 DRIVEN AS DESCRIBED IN SECTION 4908, MAY HAVE AN OVERALL
2 LENGTH GREATER THAN 48 FEET BUT NOT GREATER THAN 53 FEET,
3 PROVIDED THE DISTANCE BETWEEN THE KINGPIN OF THE TRAILER AND
4 THE CENTER LINE OF THE REAR AXLE OR REAR AXLE GROUP DOES NOT
5 EXCEED 41 FEET.]

6 (7) ANY MAXI-CUBE VEHICLE WHEN DRIVEN AS DESCRIBED IN
7 SECTION 4908.

8 (8) ANY STINGER-STEERED AUTOMOBILE OR BOAT TRANSPORTER.
9 SECTION 12. TITLE 75 IS AMENDED BY ADDING A CHAPTER TO READ:

10 CHAPTER 90

11 LIQUID FUELS AND FUELS TAX

12 SEC.

13 9001. SHORT TITLE OF CHAPTER.

14 9002. DEFINITIONS.

15 9003. LIQUID FUELS AND FUELS PERMITS; BOND OR DEPOSIT OF
16 SECURITIES.

17 9004. IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS.

18 9005. TAXPAYER.

19 9006. DISTRIBUTOR'S REPORT AND PAYMENT OF TAX.

20 9007. DETERMINATION AND REDETERMINATION OF TAX, PENALTIES AND
21 INTEREST DUE.

22 9008. EXAMINATION OF RECORDS AND EQUIPMENT.

23 9009. RETENTION OF RECORDS BY DISTRIBUTORS AND DEALERS.

24 9010. DISPOSITION AND USE OF TAX.

25 9011. DISCONTINUANCE OR TRANSFER OF BUSINESS.

26 9012. SUSPENSION OR REVOCATION OF PERMITS.

27 9013. LIEN OF TAXES, PENALTIES AND INTEREST.

28 9014. COLLECTION OF UNPAID TAXES.

29 9015. REPORTS FROM COMMON CARRIERS.

30 9016. REWARD FOR DETECTION OF VIOLATIONS.

1 9017. REFUNDS.
2 9018. VIOLATIONS.
3 9019. DIESEL FUEL IMPORTERS AND TRANSPORTERS; PROHIBITING USE
4 OF DYED DIESEL FUEL ON HIGHWAYS; VIOLATIONS
5 AND PENALTIES.
6 9020. DISPOSITION OF FEES, FINES AND FORFEITURES.
7 9021. CERTIFIED COPIES OF RECORDS.
8 9022. UNCOLLECTIBLE CHECKS.
9 § 9001. SHORT TITLE OF CHAPTER.

10 THIS CHAPTER SHALL BE KNOWN AND MAY BE CITED AS THE LIQUID
11 FUELS AND FUELS TAX ACT.

12 § 9002. DEFINITIONS.

13 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
14 SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SECTION UNLESS THE
15 CONTEXT CLEARLY INDICATES OTHERWISE:

16 "ALTERNATIVE FUELS." NATURAL GAS, COMPRESSED NATURAL GAS
17 (CNG), LIQUIFIED NATURAL GAS (LNG), LIQUID PROPANE GAS AND
18 LIQUIFIED PETROLEUM GAS (LPG), ALCOHOLS, GASOLINE-ALCOHOL
19 MIXTURES CONTAINING AT LEAST 85% ALCOHOL BY VOLUME, HYDROGEN,
20 HYTHANE, ELECTRICITY AND ANY OTHER FUEL USED TO PROPEL MOTOR
21 VEHICLES ON THE PUBLIC HIGHWAYS WHICH IS NOT TAXABLE AS "FUELS"
22 OR "LIQUID FUELS" UNDER THIS CHAPTER.

23 "ALTERNATIVE FUEL DEALER-USER." ANY PERSON WHO DELIVERS OR
24 PLACES ALTERNATIVE FUELS INTO THE FUEL SUPPLY TANK OR OTHER
25 DEVICE OF A VEHICLE FOR USE ON THE PUBLIC HIGHWAYS.

26 "ASSOCIATION." A PARTNERSHIP, LIMITED PARTNERSHIP OR ANY
27 OTHER FORM OF UNINCORPORATED ENTERPRISE OWNED BY TWO OR MORE
28 PERSONS.

29 "AVERAGE WHOLESALE PRICE." THE AVERAGE WHOLESALE PRICE PER
30 GALLON OF ALL TAXABLE LIQUID FUELS AND FUELS, EXCLUDING THE

1 FEDERAL EXCISE TAX AND ALL LIQUID FUELS TAXES, AS DETERMINED BY
2 THE DEPARTMENT OF REVENUE FOR THE 12-MONTH PERIOD ENDING ON THE
3 SEPTEMBER 30 IMMEDIATELY PRIOR TO JANUARY 1 OF THE YEAR FOR
4 WHICH THE RATE IS TO BE SET. IN NO CASE SHALL THE AVERAGE
5 WHOLESALE PRICE BE LESS THAN 90¢ NOR MORE THAN \$1.25 PER GALLON.

6 "CENTS PER GALLON EQUIVALENT BASIS." THE AVERAGE WHOLESALE
7 PRICE PER GALLON MULTIPLIED BY THE DECIMAL EQUIVALENT OF ANY TAX
8 IMPOSED BY SECTION 9502 (RELATING TO IMPOSITION OF TAX), THE
9 PRODUCT OF WHICH IS ROUNDED TO THE NEXT HIGHEST TENTH OF A CENT
10 PER GALLON. THE RATE OF TAX SHALL BE DETERMINED BY THE
11 DEPARTMENT OF REVENUE ON AN ANNUAL BASIS BEGINNING EVERY JANUARY
12 1 AND SHALL BE PUBLISHED AS A NOTICE IN THE PENNSYLVANIA
13 BULLETIN NO LATER THAN THE PRECEDING DECEMBER 15. IN THE EVENT
14 OF A CHANGE IN THE RATE OF TAX IMPOSED BY SECTION 9502, THE
15 DEPARTMENT SHALL REDETERMINE THE RATE OF TAX AS OF THE EFFECTIVE
16 DATE OF SUCH CHANGE AND GIVE NOTICE AS SOON AS POSSIBLE.

17 "CORPORATION." A CORPORATION OR JOINT STOCK ASSOCIATION
18 ORGANIZED UNDER THE LAWS OF THIS COMMONWEALTH, THE UNITED
19 STATES, OR ANY OTHER STATE, TERRITORY, OR FOREIGN COUNTRY OR
20 DEPENDENCY.

21 "DEALER." ANY PERSON ENGAGED IN THE RETAIL SALE OF LIQUID
22 FUELS OR FUELS.

23 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THIS
24 COMMONWEALTH.

25 "DIESEL FUEL." ANY LIQUID, OTHER THAN LIQUID FUELS, WHICH IS
26 SUITABLE FOR USE AS A FUEL IN A DIESEL-POWERED HIGHWAY VEHICLE.
27 THE TERM INCLUDES KEROSENE.

28 "DISTRIBUTOR." ANY PERSON THAT:

29 (1) PRODUCES, REFINES, PREPARES, BLENDS, DISTILLS,
30 MANUFACTURES OR COMPOUNDS LIQUID FUELS OR FUELS IN THIS

1 COMMONWEALTH FOR THE PERSON'S USE OR FOR SALE AND DELIVERY IN
2 THIS COMMONWEALTH.

3 (2) IMPORTS OR CAUSES TO BE IMPORTED FROM ANY OTHER
4 STATE OR TERRITORY OF THE UNITED STATES, OR FROM A FOREIGN
5 COUNTRY, LIQUID FUELS OR FUELS FOR THE PERSON'S USE IN THIS
6 COMMONWEALTH OR FOR SALE AND DELIVERY IN AND AFTER REACHING
7 THIS COMMONWEALTH, OTHER THAN IN THE ORIGINAL PACKAGE,
8 RECEPTACLE OR CONTAINER.

9 (3) IMPORTS OR CAUSES TO BE IMPORTED FROM ANY OTHER
10 STATE OR TERRITORY OF THE UNITED STATES LIQUID FUELS OR FUELS
11 FOR THE PERSON'S USE IN THIS COMMONWEALTH OR FOR SALE AND
12 DELIVERY IN THIS COMMONWEALTH AFTER THEY HAVE COME TO REST OR
13 STORAGE IN THE OTHER STATE OR TERRITORY, WHETHER OR NOT IN
14 THE ORIGINAL PACKAGE, RECEPTACLE OR CONTAINER.

15 (4) PURCHASES OR RECEIVES LIQUID FUELS OR FUELS IN THE
16 ORIGINAL PACKAGE, RECEPTACLE OR CONTAINER IN THIS
17 COMMONWEALTH FOR THE PERSON'S USE OR FOR SALE AND DELIVERY IN
18 THIS COMMONWEALTH FROM ANY PERSON WHO HAS IMPORTED THEM FROM
19 A FOREIGN COUNTRY.

20 (5) PURCHASES OR RECEIVES LIQUID FUELS OR FUELS IN THE
21 ORIGINAL PACKAGE, RECEPTACLE OR CONTAINER IN THIS
22 COMMONWEALTH FOR THE PERSON'S USE IN THIS COMMONWEALTH OR FOR
23 SALE AND DELIVERY IN THIS COMMONWEALTH FROM ANY PERSON WHO
24 HAS IMPORTED THEM FROM ANY OTHER STATE OR TERRITORY OF THE
25 UNITED STATES, IF THE LIQUID FUELS OR FUELS HAVE NOT, PRIOR
26 TO PURCHASE OR RECEIPT, COME TO REST OR STORAGE IN THIS
27 COMMONWEALTH.

28 (6) RECEIVES AND USES OR DISTRIBUTES LIQUID FUELS OR
29 FUELS IN THIS COMMONWEALTH ON WHICH THE TAX PROVIDED FOR IN
30 THIS CHAPTER HAS NOT BEEN PREVIOUSLY PAID.

1 (7) OWNS OR OPERATES AIRCRAFT, AIRCRAFT ENGINES OR
2 FACILITIES FOR DELIVERY OF LIQUID FUELS TO AIRCRAFT OR
3 AIRCRAFT ENGINES AND ELECTS, WITH THE PERMISSION OF THE
4 SECRETARY OF REVENUE, TO QUALIFY AND OBTAIN A PERMIT AS A
5 DISTRIBUTOR.

6 (8) EXPORTS LIQUID FUELS OR FUELS OTHER THAN IN THE FUEL
7 SUPPLY TANKS OF MOTOR VEHICLES.

8 "DYED DIESEL FUEL." ANY LIQUID, OTHER THAN LIQUID FUELS,
9 WHICH IS SUITABLE FOR USE AS A FUEL IN A DIESEL-POWERED HIGHWAY
10 VEHICLE AND WHICH IS DYED PURSUANT TO FEDERAL REGULATIONS ISSUED
11 UNDER SECTION 4082 OF THE INTERNAL REVENUE CODE OF 1986 (PUBLIC
12 LAW 99-514, 26 U.S.C. § 4082) OR WHICH IS A DYED FUEL FOR
13 PURPOSES OF SECTION 6715 OF THE INTERNAL REVENUE CODE OF 1986
14 (26 U.S.C. § 6715).

15 "EXPORT." ACCOUNTABLE LIQUID FUELS OR FUELS DELIVERED OUT-
16 OF-STATE BY OR FOR THE SELLER CONSTITUTES AN EXPORT BY THE
17 SELLER. ACCOUNTABLE LIQUID FUELS OR FUELS DELIVERED OUT-OF-STATE
18 BY OR FOR THE PURCHASER CONSTITUTES AN EXPORT BY THE PURCHASER.

19 "FUELS." INCLUDES DIESEL FUEL AND ALL COMBUSTIBLE GASES AND
20 LIQUIDS USED FOR THE GENERATION OF POWER IN AIRCRAFT OR AIRCRAFT
21 ENGINES, OR USED IN AN INTERNAL COMBUSTION ENGINE FOR THE
22 GENERATION OF POWER TO PROPEL VEHICLES ON THE PUBLIC HIGHWAYS.
23 THE TERM DOES NOT INCLUDE LIQUID FUELS OR DYED DIESEL FUEL.

24 "GALLON-EQUIVALENT BASIS." THE AMOUNT OF ANY ALTERNATIVE
25 FUEL AS DETERMINED BY THE DEPARTMENT TO CONTAIN 114,500 BUTS.
26 THE RATE OF TAX ON THE AMOUNT OF EACH ALTERNATIVE FUEL AS
27 DETERMINED BY THE DEPARTMENT UNDER THE PREVIOUS SENTENCE SHALL
28 BE THE CURRENT LIQUID FUELS TAX AND OIL COMPANY FRANCHISE TAX
29 APPLICABLE TO ONE GALLON OF GASOLINE.

30 "HIGHWAY." EVERY WAY OR PLACE OPEN TO THE USE OF THE PUBLIC,

1 AS A MATTER OF RIGHT, FOR PURPOSES OF VEHICULAR TRAVEL.

2 "IMPORT." ACCOUNTABLE LIQUID FUELS OR FUELS DELIVERED INTO
3 THIS COMMONWEALTH FROM OUT-OF-STATE BY OR FOR THE SELLER
4 CONSTITUTES AN IMPORT BY THE SELLER. ACCOUNTABLE LIQUID FUELS OR
5 FUELS DELIVERED INTO THIS COMMONWEALTH FROM OUT-OF-STATE BY OR
6 FOR THE PURCHASER CONSTITUTES AN IMPORT BY THE PURCHASER.

7 "LIQUID FUELS." ALL PRODUCTS DERIVED FROM PETROLEUM, NATURAL
8 GAS, COAL, COAL TAR, VEGETABLE FERMENTS, AND OTHER OILS. THE
9 TERM INCLUDES GASOLINE, NAPHTHA, BENZOL, BENZINE, OR ALCOHOLS,
10 EITHER ALONE OR WHEN BLENDED OR COMPOUNDED, WHICH ARE
11 PRACTICALLY AND COMMERCIALY SUITABLE FOR USE IN INTERNAL
12 COMBUSTION ENGINES FOR THE GENERATION OF POWER OR WHICH ARE
13 PREPARED, ADVERTISED, OFFERED FOR SALE OR SOLD FOR USE FOR THAT
14 PURPOSE. THE TERM DOES NOT INCLUDE KEROSENE, FUEL OIL, GAS OIL,
15 DIESEL FUEL, TRACTOR FUEL BY WHATEVER TRADE NAME OR TECHNICAL
16 NAME KNOWN HAVING AN INITIAL BOILING POINT OF NOT LESS THAN 200
17 DEGREES FAHRENHEIT AND OF WHICH NOT MORE THAN 95% HAS BEEN
18 RECOVERED AT 464 DEGREES FAHRENHEIT (ASTM METHOD D-86),
19 LIQUEFIED GASES WHICH WOULD NOT EXIST AS LIQUIDS AT A
20 TEMPERATURE OF 60 DEGREES FAHRENHEIT AND PRESSURE OF 14.7 POUNDS
21 PER SQUARE INCH ABSOLUTE, OR NAPHTHAS AND BENZOLS AND SOLVENTS
22 SOLD FOR USE FOR INDUSTRIAL PURPOSES.

23 "MAGISTRATE." AN OFFICER OF THE MINOR JUDICIARY. THE TERM
24 INCLUDES A DISTRICT JUSTICE.

25 "MASS TRANSPORTATION SYSTEMS." PERSONS SUBJECT TO THE
26 JURISDICTION OF THE PENNSYLVANIA PUBLIC UTILITY COMMISSION AND
27 MUNICIPALITY AUTHORITIES THAT TRANSPORT PERSONS ON SCHEDULE OVER
28 FIXED ROUTES AND DERIVE 90% OF THEIR INTRASTATE SCHEDULED
29 REVENUE FROM SCHEDULED OPERATIONS WITHIN THE COUNTY IN WHICH
30 THEY HAVE THEIR PRINCIPAL PLACE OF BUSINESS OR WITH CONTIGUOUS

1 COUNTIES.

2 "PERMIT." A LIQUID FUELS PERMIT OR A FUELS PERMIT.

3 "PERSON." EVERY NATURAL PERSON, ASSOCIATION OR CORPORATION.
4 WHENEVER USED IN ANY PROVISION PRESCRIBING AND IMPOSING A FINE
5 OR IMPRISONMENT, THE TERM AS APPLIED TO ASSOCIATIONS MEANS THE
6 PARTNERS OR MEMBERS, AND AS APPLIED TO CORPORATIONS MEANS THE
7 OFFICERS THEREOF.

8 "SALE" AND "SALE AND DELIVERY." INCLUDES THE INVOICING OR
9 BILLING OF LIQUID FUELS OR FUELS FREE OF TAX AS PROVIDED IN
10 SECTION 9005 (RELATING TO TAXPAYER) FROM ONE DISTRIBUTOR TO
11 ANOTHER REGARDLESS OF WHETHER THE PURCHASING DISTRIBUTOR IS AN
12 ACCOMMODATION PARTY FOR PURPOSES OF TAKING TITLE OR TAKES ACTUAL
13 PHYSICAL POSSESSION OF THE LIQUID FUELS OR FUELS.

14 "SECRETARY." THE SECRETARY OF REVENUE OF THE COMMONWEALTH.
15 § 9003. LIQUID FUELS AND FUELS PERMITS; BOND OR DEPOSIT OF
16 SECURITIES.

17 (A) PERMIT REQUIRED; VIOLATION.--A DISTRIBUTOR MAY NOT
18 ENGAGE IN THE USE OR SALE AND DELIVERY OF LIQUID FUELS WITHIN
19 THIS COMMONWEALTH WITHOUT A LIQUID FUELS PERMIT OR ENGAGE IN THE
20 USE OR SALE AND DELIVERY OF FUELS WITHIN THIS COMMONWEALTH
21 WITHOUT A FUELS PERMIT. EACH DAY IN WHICH A DISTRIBUTOR ENGAGES
22 IN THE USE OR SALE AND DELIVERY OF LIQUID FUELS WITHIN THIS
23 COMMONWEALTH WITHOUT A LIQUID FUELS PERMIT OR FUELS WITHOUT A
24 FUELS PERMIT SHALL CONSTITUTE A SEPARATE OFFENSE. FOR EACH SUCH
25 OFFENSE, THE DISTRIBUTOR COMMITS A MISDEMEANOR OF THE THIRD
26 DEGREE.

27 (B) APPLICATION.--A PERSON DESIRING TO OPERATE AS A
28 DISTRIBUTOR SHALL FILE AN APPLICATION FOR A LIQUID FUELS PERMIT
29 OR A FUELS PERMIT, OR BOTH, WITH THE DEPARTMENT. THE APPLICATION
30 FOR A PERMIT MUST BE MADE UPON A FORM PRESCRIBED BY THE

1 DEPARTMENT AND MUST SET FORTH THE NAME UNDER WHICH THE APPLICANT
2 TRANSACTS OR INTENDS TO TRANSACT BUSINESS, THE LOCATION OF THE
3 PLACE OF BUSINESS WITHIN THIS COMMONWEALTH AND SUCH OTHER
4 INFORMATION AS THE DEPARTMENT MAY REQUIRE. IF THE APPLICANT HAS
5 OR INTENDS TO HAVE MORE THAN ONE PLACE OF BUSINESS WITHIN THIS
6 COMMONWEALTH, THE APPLICATION SHALL STATE THE LOCATION OF EACH
7 PLACE OF BUSINESS. IF THE APPLICANT IS AN ASSOCIATION, THE
8 APPLICATION SHALL SET FORTH THE NAMES AND ADDRESSES OF THE
9 PERSONS CONSTITUTING THE ASSOCIATION. IF THE APPLICANT IS A
10 CORPORATION, THE APPLICATION SHALL SET FORTH THE NAMES AND
11 ADDRESSES OF THE PRINCIPAL OFFICERS OF THE CORPORATION AND ANY
12 OTHER INFORMATION PRESCRIBED BY THE DEPARTMENT FOR PURPOSES OF
13 IDENTIFICATION. THE APPLICATION SHALL BE SIGNED AND VERIFIED BY
14 OATH OR AFFIRMATION BY:

15 (1) THE OWNER, IF THE APPLICANT IS AN INDIVIDUAL;

16 (2) A MEMBER OR PARTNER, IF THE APPLICANT IS AN
17 ASSOCIATION; OR

18 (3) AN OFFICER OR AN INDIVIDUAL AUTHORIZED IN A WRITING
19 ATTACHED TO THE APPLICATION, IF THE APPLICANT IS A
20 CORPORATION.

21 (C) PERMIT ISSUANCE.--UPON APPROVAL OF THE APPLICATION AND
22 THE BOND REQUIRED IN SUBSECTION (D), THE DEPARTMENT SHALL GRANT
23 AND ISSUE TO EACH DISTRIBUTOR A PERMIT FOR EACH PLACE OF
24 BUSINESS, WITHIN THIS COMMONWEALTH, SET FORTH IN THE
25 APPLICATION. PERMITS SHALL NOT BE ASSIGNABLE AND SHALL BE VALID
26 ONLY FOR THE DISTRIBUTORS IN WHOSE NAMES THEY ARE ISSUED.
27 PERMITS SHALL BE VALID ONLY FOR THE TRANSACTION OF BUSINESS AT
28 THE PLACES DESIGNATED. PERMITS SHALL BE CONSPICUOUSLY DISPLAYED
29 AT THE PLACES FOR WHICH THEY ARE ISSUED. A PERMIT SHALL EXPIRE
30 ON THE MAY 31 NEXT SUCCEEDING THE DATE UPON WHICH IT WAS ISSUED.

1 (D) SURETY BOND.--A PERMIT SHALL NOT BE GRANTED UNTIL THE
2 APPLICANT HAS FILED WITH THE DEPARTMENT A SURETY BOND PAYABLE TO
3 THE COMMONWEALTH IN AN AMOUNT FIXED BY THE DEPARTMENT OF AT
4 LEAST \$2,500. EVERY BOND MUST HAVE AS SURETY AN AUTHORIZED
5 SURETY COMPANY APPROVED BY THE DEPARTMENT. THE BOND MUST STATE
6 THAT THE DISTRIBUTOR WILL FAITHFULLY COMPLY WITH THE PROVISIONS
7 OF THIS CHAPTER DURING THE EFFECTIVE PERIOD OF HIS PERMIT. THE
8 DEPARTMENT MAY REQUIRE ANY DISTRIBUTOR TO FURNISH SUCH
9 ADDITIONAL, ACCEPTABLE CORPORATE SURETY BOND AS NECESSARY TO
10 SECURE AT ALL TIMES THE PAYMENT TO THE COMMONWEALTH OF ALL
11 TAXES, PENALTIES AND INTEREST DUE UNDER THE PROVISIONS OF THIS
12 CHAPTER AND SECTION 9502 (RELATING TO IMPOSITION OF TAX). IF A
13 DISTRIBUTOR FAILS TO FILE THE ADDITIONAL BOND WITHIN TEN DAYS
14 AFTER WRITTEN NOTICE FROM THE DEPARTMENT, THE DEPARTMENT MAY
15 SUSPEND OR REVOKE THE PERMIT AND COLLECT ALL TAXES, PENALTIES
16 AND INTEREST DUE. FOR THE PURPOSE OF DETERMINING WHETHER AN
17 EXISTING BOND IS SUFFICIENT, THE DEPARTMENT MAY BY WRITTEN
18 NOTICE REQUIRE A DISTRIBUTOR TO FURNISH A FINANCIAL STATEMENT IN
19 SUCH FORM AS IT MAY PRESCRIBE. UPON FAILURE OF ANY DISTRIBUTOR
20 TO FURNISH A FINANCIAL STATEMENT WITHIN 30 DAYS OF WRITTEN
21 NOTICE, THE DEPARTMENT MAY SUSPEND OR REVOKE THE PERMIT AND
22 SHALL COLLECT ALL TAXES, PENALTIES AND INTEREST DUE BY HIM.

23 (E) SURETY DISCHARGE.--A SURETY ON A BOND FURNISHED BY A
24 DISTRIBUTOR AS PROVIDED IN THIS SECTION SHALL BE RELEASED AND
25 DISCHARGED FROM LIABILITY TO THE COMMONWEALTH ACCRUING ON THE
26 BOND AFTER THE EXPIRATION OF 60 DAYS FROM THE DATE UPON WHICH
27 SUCH SURETY SHALL HAVE LODGED WITH THE DEPARTMENT A WRITTEN
28 REQUEST TO BE RELEASED AND DISCHARGED. THIS PROVISION SHALL NOT
29 OPERATE TO RELIEVE, RELEASE OR DISCHARGE THE SURETY FROM
30 LIABILITY ALREADY ACCRUED OR WHICH SHALL ACCRUE BEFORE THE

1 EXPIRATION OF THE 60-DAY PERIOD. THE DEPARTMENT SHALL, UPON
2 RECEIVING ANY SUCH REQUEST, NOTIFY THE DISTRIBUTOR WHO FURNISHED
3 THE BOND. UNLESS THE DISTRIBUTOR, ON OR BEFORE THE EXPIRATION OF
4 THE 60-DAY PERIOD, FILES WITH THE DEPARTMENT A NEW BOND, WITH
5 CORPORATE SURETY APPROVED BY AND ACCEPTABLE TO THE DEPARTMENT,
6 THE DEPARTMENT SHALL CANCEL THE DISTRIBUTOR'S PERMIT OR PERMITS.
7 IF A NEW BOND IS FURNISHED BY A DISTRIBUTOR, THE DEPARTMENT
8 SHALL CANCEL AND SURRENDER THE OLD BOND OF THE DISTRIBUTOR AS
9 SOON AS IT AND THE OFFICE OF ATTORNEY GENERAL IS SATISFIED THAT
10 ALL LIABILITY UNDER THE OLD BOND HAS BEEN FULLY DISCHARGED.

11 (F) RENEWAL.--PERMITS ISSUED UNDER THE PROVISIONS OF THIS
12 CHAPTER MAY BE RENEWED ANNUALLY, BEFORE JUNE 1, UPON AN
13 APPLICATION BEING MADE TO THE DEPARTMENT. NO PERMIT SHALL BE
14 RENEWED UNTIL THE APPLICANT FILES WITH THE DEPARTMENT A NEW
15 SURETY BOND IN AN AMOUNT FIXED BY THE DEPARTMENT AND CONDITIONED
16 THAT THE DISTRIBUTOR WILL FAITHFULLY COMPLY WITH THE PROVISIONS
17 OF THIS CHAPTER AND SECTION 9502.

18 (G) INTERSTATE OR FOREIGN COMMERCE.--NOTHING CONTAINED IN
19 THIS CHAPTER SHALL REQUIRE THE FILING OF ANY APPLICATION OR BOND
20 OR THE POSSESSION AND DISPLAY OF A LIQUID FUELS PERMIT FOR THE
21 USE OR SALE AND DELIVERY OF LIQUID FUELS IN INTERSTATE OR
22 FOREIGN COMMERCE NOT WITHIN THE TAXING POWER OF THE
23 COMMONWEALTH, OR FOR THE USE OF LIQUID FUELS BY THE FEDERAL
24 GOVERNMENT.

25 (H) FINANCIAL GUARANTEES.--ANY PERSON REQUIRED BY THE
26 PROVISIONS OF THIS SECTION TO FILE A SURETY BOND MAY, IN LIEU OF
27 THE BOND, DEPOSIT WITH THE STATE TREASURER BONDS OF THE UNITED
28 STATES OR OF THE COMMONWEALTH, THE PAR VALUE OF WHICH IS THE
29 AMOUNT OF THE SURETY BOND REQUIRED OF SUCH PERSON OR PRESENT TO
30 THE STATE TREASURER SATISFACTORY EVIDENCE OF FINANCIAL

1 GUARANTEES IN THE FORM OF AN IRREVOCABLE LETTER OF CREDIT FROM A
2 FINANCIAL INSTITUTION AUTHORIZED TO DO BUSINESS IN THIS
3 COMMONWEALTH. THE TREASURER SHALL ISSUE TO THE PERSON A
4 CERTIFICATE OF SUCH DEPOSIT OR FINANCIAL GUARANTEE. THE PERSON
5 SHALL FILE THE CERTIFICATE WITH THE DEPARTMENT. ITS SECURITIES
6 OR LETTER OF CREDIT DEPOSITED WITH THE STATE TREASURER SHALL BE
7 HELD AS A GUARANTEE THAT THE HOLDER OF THE PERMIT SHALL
8 FAITHFULLY COMPLY WITH THE PROVISIONS OF THIS CHAPTER AND
9 SECTION 9502 DURING THE EFFECTIVE PERIOD OF THE PERMIT. THE
10 SECURITIES OR LETTER OF CREDIT SHALL BE RETAINED BY THE STATE
11 TREASURER FOR A PERIOD OF 60 DAYS AFTER THE TERMINATION OF THE
12 PERMIT, AND SUCH SECURITIES OR LETTER OF CREDIT SHALL NOT BE
13 RELEASED FROM ANY LIABILITY TO THE COMMONWEALTH ALREADY ACCRUED
14 OR WHICH SHALL ACCRUE BEFORE THE EXPIRATION OF THE 60-DAY
15 PERIOD. AT THE END OF THE 60-DAY PERIOD, THE SECURITIES OR
16 LETTER OF CREDIT SHALL BE RETURNED TO THEIR OWNER ONLY IF ALL
17 CLAIMS OF THE COMMONWEALTH GUARANTEED BY THE DEPOSIT HAVE BEEN
18 FULLY SATISFIED.

19 (I) PENALTIES.--ANY PERSON THAT ASSIGNS A PERMIT OR FAILS TO
20 DISPLAY CONSPICUOUSLY A PERMIT AT THE PLACE FOR WHICH IT IS
21 ISSUED COMMITS A SUMMARY OFFENSE.

22 § 9004. IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS.

23 (A) LIQUID FUELS AND FUELS TAX.-- A PERMANENT STATE TAX OF
24 12¢ A GALLON, OR FRACTIONAL PART THEREOF, IS IMPOSED AND
25 ASSESSED UPON ALL LIQUID FUELS AND FUELS USED OR SOLD AND
26 DELIVERED BY DISTRIBUTORS WITHIN THIS COMMONWEALTH.

27 (B) OIL COMPANY FRANCHISE TAX FOR HIGHWAY MAINTENANCE AND
28 CONSTRUCTION.--IN ADDITION TO THE TAX IMPOSED BY SUBSECTION (A),
29 THE TAX IMPOSED BY CHAPTER 95 (RELATING TO TAXES FOR HIGHWAY
30 MAINTENANCE AND CONSTRUCTION) SHALL ALSO BE IMPOSED AND

1 COLLECTED ON LIQUID FUELS AND FUELS, ON A CENTS-PER-GALLON
2 EQUIVALENT BASIS, UPON ALL GALLONS OF LIQUID FUELS AND FUELS AS
3 ARE TAXABLE UNDER SUBSECTION (A).

4 (C) AVIATION GASOLINE TAX.--IN LIEU OF THE TAXES UNDER
5 SUBSECTIONS (A) AND (B):

6 (1) A STATE TAX OF 1 1/2¢ A GALLON, OR FRACTIONAL PART
7 THEREOF, IS IMPOSED AND ASSESSED UPON ALL LIQUID FUELS USED
8 OR SOLD AND DELIVERED BY DISTRIBUTORS WITHIN THIS
9 COMMONWEALTH FOR USE AS FUEL IN PROPELLER-DRIVEN PISTON
10 ENGINE AIRCRAFT OR AIRCRAFT ENGINES.

11 (2) A STATE TAX OF 1 1/2¢ A GALLON, OR FRACTIONAL PART
12 THEREOF, IS IMPOSED AND ASSESSED UPON ALL LIQUID FUELS USED
13 OR SOLD AND DELIVERED BY DISTRIBUTORS WITHIN THIS
14 COMMONWEALTH FOR USE AS FUEL IN TURBINE PROPELLER JET, TURBO-
15 JET OR JET DRIVEN AIRCRAFT OR AIRCRAFT ENGINES.

16 (D) ALTERNATIVE FUELS TAX.

17 (1) A TAX IS HEREBY IMPOSED UPON ALTERNATIVE FUELS USED
18 TO PROPEL VEHICLES OF ANY KIND OR CHARACTER ON THE PUBLIC
19 HIGHWAYS. THE RATE OF TAX APPLICABLE TO EACH ALTERNATIVE FUEL
20 SHALL BE COMPUTED BY THE DEPARTMENT ON A GALLON EQUIVALENT
21 BASIS AND SHALL BE PUBLISHED AS NECESSARY BY NOTICE IN THE
22 PENNSYLVANIA BULLETIN.

23 (2) THE TAX IMPOSED IN THIS SECTION UPON ALTERNATIVE
24 FUELS SHALL BE REPORTED AND PAID TO THE DEPARTMENT BY EACH
25 ALTERNATIVE FUEL DEALER-USER RATHER THAN BY DISTRIBUTORS
26 UNDER THIS CHAPTER SIMILAR TO THE MANNER IN WHICH
27 DISTRIBUTORS ARE REQUIRED TO REPORT AND PAY THE TAX ON LIQUID
28 FUELS AND FUELS AND THE LICENSING AND BONDING PROVISIONS OF
29 THIS CHAPTER SHALL BE APPLICABLE TO ALTERNATIVE FUEL DEALER-
30 USERS. THE DEPARTMENT MAY PERMIT ALTERNATIVE FUEL DEALER-

1 USERS TO REPORT THE TAX DUE FOR REPORTING PERIODS GREATER
2 THAN ONE MONTH UP TO AN ANNUAL BASIS PROVIDED THE TAX IS
3 PREPAID ON THE ESTIMATED AMOUNT OF ALTERNATIVE FUEL TO BE
4 USED IN SUCH EXTENDED PERIOD. THE BONDING REQUIREMENTS MAY BE
5 WAIVED BY THE DEPARTMENT WHERE THE TAX HAS BEEN PREPAID.

6 (E) EXCEPTIONS.--THE TAX IMPOSED UNDER SUBSECTIONS (A), (B),
7 (C) AND (D) SHALL NOT APPLY TO LIQUID FUELS, FUELS OR
8 ALTERNATIVE FULES:

9 (1) DELIVERED TO THE FEDERAL GOVERNMENT ON PRESENTATION
10 OF AN AUTHORIZED FEDERAL GOVERNMENT EXEMPTION CERTIFICATE OR
11 OTHER EVIDENCE SATISFACTORY TO THE DEPARTMENT.

12 (2) USED OR SOLD AND DELIVERED WHICH ARE NOT WITHIN THE
13 TAXING POWER OF THE COMMONWEALTH UNDER THE COMMERCE CLAUSE OF
14 THE CONSTITUTION OF THE UNITED STATES.

15 (3) USED AS FUEL IN AIRCRAFT OR AIRCRAFT ENGINES, EXCEPT
16 FOR THE TAX IMPOSED UNDER SUBSECTION (C).

17 (4) DELIVERED TO THIS COMMONWEALTH, A POLITICAL
18 SUBDIVISION, A VOLUNTEER FIRE COMPANY, A VOLUNTEER AMBULANCE
19 SERVICE, A VOLUNTEER RESCUE SQUAD, A SECOND CLASS COUNTY PORT
20 AUTHORITY OR A NONPUBLIC SCHOOL NOT OPERATED FOR PROFIT ON
21 PRESENTATION OF EVIDENCE SATISFACTORY TO THE DEPARTMENT.

22 (F) SINGLE PAYMENT.--THE TAX IMPOSED AND ASSESSED UNDER THIS
23 SUBSECTION SHALL BE COLLECTED BY AND PAID TO THE COMMONWEALTH
24 ONLY ONCE IN RESPECT TO ANY LIQUID FUELS, FUELS AND ALTERNATIVE
25 FUELS.

26 (G) DISTRIBUTORS TO PAY TAX.--DISTRIBUTORS SHALL BE LIABLE
27 TO THE COMMONWEALTH FOR THE COLLECTION AND PAYMENT OF THE TAX
28 IMPOSED BY THIS CHAPTER. THE TAX IMPOSED BY THIS CHAPTER SHALL
29 BE COLLECTED BY THE DISTRIBUTOR AT THE TIME THE LIQUID FUELS AND
30 FUELS ARE USED OR SOLD AND DELIVERED BY THE DISTRIBUTOR AND

1 SHALL BE BORNE BY THE CONSUMER.

2 (H) LOSSES TO BE ALLOWED.--THE DEPARTMENT SHALL ALLOW FOR
3 HANDLING AND STORAGE LOSSES OF LIQUID FUELS AND FUELS THAT ARE
4 SUBSTANTIATED TO THE SATISFACTION OF THE DEPARTMENT.

5 § 9005. TAXPAYER.

6 (A) DUTY OF DISTRIBUTOR.--EVERY DISTRIBUTOR USING OR
7 DELIVERING LIQUID FUELS AND FUELS UPON WHICH A TAX IS IMPOSED BY
8 THIS CHAPTER SHALL PAY THE TAX INTO THE STATE TREASURY, THROUGH
9 THE DEPARTMENT.

10 (B) DELIVERY BETWEEN DISTRIBUTORS.--

11 (1) WHENEVER LIQUID FUELS AND FUELS ARE DELIVERED WITHIN
12 THIS COMMONWEALTH BY ONE DISTRIBUTOR TO ANOTHER DISTRIBUTOR
13 HOLDING A PERMIT UNDER THIS CHAPTER, THE DISTRIBUTOR
14 RECEIVING THE LIQUID FUELS AND FUELS SHALL SEPARATELY SHOW,
15 IN THAT DISTRIBUTOR'S MONTHLY REPORTS TO THE DEPARTMENT, ALL
16 SUCH DELIVERIES FROM EACH DISTRIBUTOR AND SHALL PAY THE
17 LIQUID FUELS AND FUELS TAX PROVIDED FOR BY THIS CHAPTER UPON
18 ALL SUCH LIQUID FUELS AND FUELS USED OR SOLD AND DELIVERED
19 WITHIN THIS COMMONWEALTH.

20 (2) THE DISTRIBUTOR MAKING DELIVERIES UNDER PARAGRAPH
21 (1) SHALL SEPARATELY SHOW THOSE DELIVERIES IN THAT
22 DISTRIBUTOR'S MONTHLY REPORTS TO THE DEPARTMENT AND SHALL
23 THEN BE EXEMPT FROM THE PAYMENT OF THE TAX WHICH WOULD
24 OTHERWISE BE IMPOSED UPON THE LIQUID FUELS AND FUELS SO
25 DELIVERED.

26 (3) THE DISTRIBUTOR SHALL FURNISH TO THE DEPARTMENT SUCH
27 INFORMATION CONCERNING SUCH DELIVERIES AS THE DEPARTMENT MAY
28 REQUIRE.

29 (4) THE DEPARTMENT SHALL FURNISH TO ANY DISTRIBUTOR,
30 UPON REQUEST, A LIST OF DISTRIBUTORS HOLDING PERMITS UNDER

1 THIS CHAPTER AND THEIR ADDRESSES.

2 (C) RECOVERY OF TAX PAYMENT.--DISTRIBUTORS MAY ADD THE
3 AMOUNT OF THE TAX TO THE PRICE OF LIQUID FUELS AND FUELS SOLD BY
4 THEM AND SHALL STATE THE RATE OF THE TAX SEPARATELY FROM THE
5 PRICE OF THE LIQUID FUELS AND FUELS ON ALL PRICE DISPLAY SIGNS,
6 SALES OR DELIVERY SLIPS, BILLS AND STATEMENTS WHICH ADVERTISE OR
7 INDICATE THE PRICE OF LIQUID FUELS AND FUELS.

8 (D) PENALTY.--A PERSON WHO VIOLATES THIS SECTION COMMITS A
9 SUMMARY OFFENSE.

10 § 9006. DISTRIBUTOR'S REPORT AND PAYMENT OF TAX.

11 (A) MONTHLY REPORT.--FOR THE PURPOSE OF ASCERTAINING THE
12 AMOUNT OF TAX PAYABLE UNDER THIS CHAPTER, THE DISTRIBUTOR, ON OR
13 BEFORE THE 20TH DAY OF EACH MONTH, SHALL TRANSMIT TO THE
14 DEPARTMENT ON A FORM PRESCRIBED BY THE DEPARTMENT A REPORT,
15 UNDER OATH OR AFFIRMATION, OF THE LIQUID FUELS AND FUELS USED OR
16 DELIVERED BY THAT DISTRIBUTOR WITHIN THIS COMMONWEALTH DURING
17 THE PRECEDING MONTH. THE REPORT SHALL SHOW THE NUMBER OF GALLONS
18 OF LIQUID FUELS AND FUELS USED OR DELIVERED WITHIN THIS
19 COMMONWEALTH DURING THE PERIOD FOR WHICH THAT REPORT IS MADE AND
20 ANY FURTHER INFORMATION THAT THE DEPARTMENT PRESCRIBES. A
21 DISTRIBUTOR HAVING MORE THAN ONE PLACE OF BUSINESS WITHIN THIS
22 COMMONWEALTH SHALL COMBINE, IN EACH REPORT, THE USE OR DELIVERY
23 OF LIQUID FUELS AND FUELS AT ALL SUCH SEPARATE PLACES OF
24 BUSINESS.

25 (B) COMPUTATION AND PAYMENT OF TAX.--

26 (1) THE DISTRIBUTOR, AT THE TIME OF MAKING THE REPORT
27 UNDER SUBSECTION (A), SHALL COMPUTE AND PAY TO THE DEPARTMENT
28 THE TAX DUE TO THE COMMONWEALTH ON LIQUID FUELS AND FUELS
29 USED OR SOLD AND DELIVERED BY THAT DISTRIBUTOR DURING THE
30 PRECEDING MONTH, LESS A DISCOUNT, IF THE REPORT IS FILED AND

1 THE TAX PAID ON TIME, COMPUTED AS FOLLOWS:

2 (I) 2%, IF THE TAX AMOUNTS TO \$50,000 OR LESS;

3 (II) 1.5%, ON TAX IN EXCESS OF \$50,000 AND NOT
4 EXCEEDING \$75,000;

5 (III) 1%, ON TAX IN EXCESS \$75,000 AND NOT EXCEEDING
6 \$100,000; AND

7 (IV) .5%, ON TAX IN EXCESS OF \$100,000.

8 (2) THE DISCOUNT UNDER PARAGRAPH (1) SHALL NOT BE
9 COMPUTED ON ANY TAX IMPOSED AND REMITTED WITH RESPECT TO THE
10 OIL COMPANY FRANCHISE TAX IMPOSED UNDER SECTIONS 9004(B)
11 (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS)
12 AND 9502 (RELATING TO IMPOSITION OF TAX).

13 (C) DUE DATES.--THE AMOUNT OF ALL TAXES IMPOSED UNDER THE
14 PROVISIONS OF THIS CHAPTER FOR EACH MONTH SHALL BE DUE AND
15 PAYABLE ON THE 20TH DAY OF THE NEXT SUCCEEDING MONTH. TAXES DUE
16 SHALL BEAR INTEREST AT THE RATE OF 1% PER MONTH, OR FRACTIONAL
17 PART OF A MONTH, FROM THE DATE THEY ARE DUE AND PAYABLE UNTIL
18 PAID.

19 (D) ADDITIONAL PENALTY.--IF A DISTRIBUTOR NEGLECTS OR
20 REFUSES TO MAKE ANY REPORT AND PAYMENT AS REQUIRED, AN
21 ADDITIONAL 10% OF THE AMOUNT OF THE TAX DUE SHALL BE ADDED BY
22 THE DEPARTMENT AND COLLECTED AS PROVIDED. IN ADDITION TO THE
23 ADDED PENALTY, THE PERMIT OF THE DISTRIBUTOR MAY BE SUSPENDED OR
24 REVOKED BY THE DEPARTMENT.

25 § 9007. DETERMINATION AND REDETERMINATION OF TAX, PENALTIES AND
26 INTEREST DUE.

27 (A) DETERMINATION.--IF THE DEPARTMENT IS NOT SATISFIED WITH
28 THE REPORT AND PAYMENT OF TAX MADE BY ANY DISTRIBUTOR UNDER THE
29 PROVISIONS OF THIS CHAPTER, IT IS AUTHORIZED TO MAKE A
30 DETERMINATION OF THE TAX DUE BY THE DISTRIBUTOR, BASED UPON THE

1 FACTS CONTAINED IN THE REPORT OR UPON ANY INFORMATION WITHIN ITS
2 POSSESSION.

3 (B) NOTICE.--PROMPTLY AFTER THE DATE OF DETERMINATION, THE
4 DEPARTMENT SHALL SEND BY REGISTERED MAIL A COPY TO THE
5 DISTRIBUTOR. WITHIN 90 DAYS AFTER THE DATE UPON WHICH THE COPY
6 OF THE DETERMINATION WAS MAILED, THE DISTRIBUTOR MAY FILE WITH
7 THE DEPARTMENT A PETITION FOR REDETERMINATION OF SUCH TAX. A
8 PETITION FOR REDETERMINATION MUST STATE SPECIFICALLY THE REASONS
9 WHICH THE PETITIONER BELIEVES ALLOW THE REDETERMINATION AND MUST
10 BE SUPPORTED BY AFFIDAVIT THAT IT IS NOT MADE FOR THE PURPOSE OF
11 DELAY AND THAT THE FACTS SET FORTH ARE TRUE. THE DEPARTMENT
12 SHALL, WITHIN SIX MONTHS AFTER THE DATE OF A DETERMINATION,
13 DISPOSE OF A PETITION FOR REDETERMINATION. NOTICE OF THE ACTION
14 TAKEN UPON ANY PETITION FOR REDETERMINATION SHALL BE GIVEN TO
15 THE PETITIONER PROMPTLY AFTER THE DATE OF REDETERMINATION BY THE
16 DEPARTMENT.

17 (C) ADMINISTRATIVE APPEAL.--WITHIN 60 DAYS AFTER THE DATE OF
18 MAILING OF NOTICE BY THE DEPARTMENT OF THE ACTION TAKEN ON ANY
19 PETITION FOR REDETERMINATION FILED WITH IT, THE DISTRIBUTOR
20 AGAINST WHOM THE DETERMINATION WAS MADE MAY, BY PETITION,
21 REQUEST THE BOARD OF FINANCE AND REVENUE TO REVIEW THE ACTION. A
22 PETITION FOR REVIEW MUST STATE SPECIFICALLY THE REASON UPON
23 WHICH THE PETITIONER RELIES OR MUST INCORPORATE BY REFERENCE THE
24 PETITION FOR REDETERMINATION IN WHICH THE REASONS HAVE BEEN
25 STATED. THE PETITION MUST BE SUPPORTED BY AFFIDAVIT THAT IT IS
26 NOT MADE FOR THE PURPOSE OF DELAY AND THAT THE FACTS SET FORTH
27 ARE TRUE. IF THE PETITIONER IS A CORPORATION OR ASSOCIATION, THE
28 AFFIDAVIT MUST BE MADE BY ONE OF ITS PRINCIPAL OFFICERS. A
29 PETITION FOR REVIEW MAY BE AMENDED BY THE PETITIONER AT ANY TIME
30 PRIOR TO THE HEARING. THE BOARD SHALL ACT FINALLY IN DISPOSITION

1 OF PETITIONS FILED WITH IT WITHIN SIX MONTHS AFTER THEY HAVE
2 BEEN RECEIVED. IN THE EVENT OF THE FAILURE TO DISPOSE OF A
3 PETITION WITHIN SIX MONTHS, THE ACTION TAKEN BY THE DEPARTMENT
4 UPON THE PETITION FOR REDETERMINATION SHALL BE DEEMED SUSTAINED.
5 THE BOARD MAY SUSTAIN THE ACTION TAKEN ON THE PETITION FOR
6 REDETERMINATION OR IT MAY REDETERMINE THE TAX DUE UPON SUCH
7 BASIS AS IT DEEMS ACCORDING TO LAW AND EQUITY. NOTICE OF THE
8 ACTION OF THE BOARD SHALL BE GIVEN TO THE DEPARTMENT AND TO THE
9 PETITIONER.

10 (D) SANCTIONS.--IF A DISTRIBUTOR NEGLECTS OR REFUSES TO MAKE
11 A REPORT AND PAYMENT OF TAX REQUIRED BY THIS CHAPTER, THE
12 DEPARTMENT SHALL ESTIMATE THE TAX DUE BY SUCH DISTRIBUTOR AND
13 DETERMINE THE AMOUNT DUE FOR TAXES, PENALTIES AND INTEREST.
14 THERE SHALL BE NO RIGHT OF REVIEW OR APPEAL FROM THIS
15 DETERMINATION. UPON NEGLECT OR REFUSAL, PERMITS ISSUED TO THE
16 DISTRIBUTOR MAY BE SUSPENDED OR REVOKED BY THE DEPARTMENT AND
17 REQUIRED TO BE SURRENDERED TO THE DEPARTMENT.

18 § 9008. EXAMINATION OF RECORDS AND EQUIPMENT.

19 (A) GENERAL RULE.--THE DEPARTMENT, OR ANY AGENT APPOINTED IN
20 WRITING BY THE DEPARTMENT, IS AUTHORIZED TO EXAMINE THE BOOKS,
21 PAPERS, RECORDS, STORAGE TANKS AND ANY OTHER EQUIPMENT OF ANY
22 DISTRIBUTOR, DEALER OR ANY OTHER PERSON, PERTAINING TO THE USE
23 OR SALE AND DELIVERY OF LIQUID FUELS AND FUELS TAXABLE UNDER
24 THIS CHAPTER, TO VERIFY THE ACCURACY OF ANY REPORT OR PAYMENT
25 MADE UNDER THE PROVISIONS OF THIS CHAPTER OR TO ASCERTAIN
26 WHETHER OR NOT THE TAX IMPOSED BY THIS CHAPTER HAS BEEN PAID.
27 ANY INFORMATION GAINED BY THE DEPARTMENT, AS THE RESULT OF THE
28 REPORTS, INVESTIGATIONS OR VERIFICATIONS REQUIRED TO BE MADE,
29 SHALL BE CONFIDENTIAL.

30 (B) PENALTY.--A PERSON DIVULGING CONFIDENTIAL INFORMATION

1 UNDER SUBSECTION (A) COMMITS A MISDEMEANOR OF THE THIRD DEGREE.
2 § 9009. RETENTION OF RECORDS BY DISTRIBUTORS AND DEALERS.

3 (A) RECORD RETENTION PERIOD.--

4 (1) THE DISTRIBUTOR AND DEALER SHALL MAINTAIN AND KEEP
5 FOR A PERIOD OF TWO YEARS A RECORD OF LIQUID FUELS AND FUELS
6 USED OR SOLD AND DELIVERED WITHIN THIS COMMONWEALTH BY THE
7 DISTRIBUTOR, TOGETHER WITH INVOICES, BILLS OF LADING AND
8 OTHER PERTINENT PAPERS AS REQUIRED BY THE DEPARTMENT.

9 (2) A PERSON PURCHASING LIQUID FUELS AND FUELS TAXABLE
10 UNDER THIS CHAPTER FROM A DISTRIBUTOR FOR THE PURPOSE OF
11 RESALE SHALL MAINTAIN FOR A PERIOD OF TWO YEARS A RECORD OF
12 LIQUID FUELS AND FUELS RECEIVED, THE AMOUNT OF TAX PAID TO
13 THE DISTRIBUTOR AS PART OF THE PURCHASE PRICE, DELIVERY
14 TICKETS, INVOICES AND BILLS OF LADING AND SUCH OTHER RECORDS
15 AS THE DEPARTMENT REQUIRES.

16 (3) ADDITIONAL RECORDS INCLUDE:

17 (I) A DISTRIBUTOR SHALL KEEP A RECORD SHOWING THE
18 NUMBER OF GALLONS OF:

19 (A) ALL DIESEL FUEL INVENTORIES ON HAND AT THE
20 FIRST OF EACH MONTH;

21 (B) ALL DIESEL FUEL REFINED, COMPOUNDED OR
22 BLENDED;

23 (C) ALL DIESEL FUEL PURCHASED OR RECEIVED,
24 SHOWING THE NAME OF THE SELLER AND THE DATE OF EACH
25 PURCHASE OR RECEIPT;

26 (D) ALL DIESEL FUEL SOLD, DISTRIBUTED OR USED,
27 SHOWING THE NAME OF THE PURCHASER AND THE DATE OF
28 SALE, DISTRIBUTION OR USE; AND

29 (E) ALL DIESEL FUEL LOST BY FIRE OR OTHER
30 ACCIDENT.

1 (II) A DEALER SHALL KEEP A RECORD SHOWING THE NUMBER
2 OF GALLONS OF:

3 (A) ALL DIESEL FUEL INVENTORIES ON HAND AT THE
4 FIRST OF EACH MONTH;

5 (B) ALL DIESEL FUEL PURCHASED OR RECEIVED,
6 SHOWING THE NAME OF THE SELLER, THE DATE OF EACH
7 PURCHASE OR RECEIPT;

8 (C) ALL DIESEL FUEL SOLD, DISTRIBUTED OR USED;
9 AND

10 (D) ALL DIESEL FUEL LOST BY FIRE OR OTHER
11 ACCIDENT.

12 (B) PENALTY.--ANY PERSON VIOLATING ANY OF THE PROVISIONS OF
13 THIS SECTION COMMITS A MISDEMEANOR OF THE THIRD DEGREE.

14 § 9010. DISPOSITION AND USE OF TAX.

15 (A) PAYMENT TO LIQUID FUELS TAX FUND.--ONE-HALF CENT PER
16 GALLON OF THE TAX COLLECTED UNDER SECTION 9004(A) (RELATING TO
17 IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS) SHALL BE PAID INTO
18 THE LIQUID FUELS TAX FUND OF THE STATE TREASURY. THE MONEY PAID
19 INTO THAT FUND IS SPECIFICALLY APPROPRIATED FOR THE PURPOSES SET
20 FORTH IN THIS CHAPTER.

21 (B) PAYMENT TO COUNTIES.--

22 (1) THE MONEY PAID INTO THE LIQUID FUELS TAX FUND,
23 EXCEPT THAT WHICH IS REFUNDED, SHALL BE PAID TO THE
24 RESPECTIVE COUNTIES OF THIS COMMONWEALTH ON JUNE 1 AND
25 DECEMBER 1 OF EACH YEAR IN THE RATIO THAT THE AVERAGE AMOUNT
26 RETURNED TO EACH COUNTY DURING THE THREE PRECEDING YEARS
27 BEARS TO THE AVERAGE AMOUNT RETURNED TO ALL COUNTIES DURING
28 THE THREE PRECEDING YEARS.

29 (2) ALL MONEY RECEIVED BY THE COUNTIES UNDER PARAGRAPH

30 (1) SHALL BE DEPOSITED AND MAINTAINED IN A SPECIAL FUND

1 DESIGNATED AS THE COUNTY LIQUID FUELS TAX FUND. NO OTHER
2 MONEY SHALL BE DEPOSITED AND COMMINGLED INTO THE COUNTY
3 LIQUID FUELS TAX FUND, EXCEPT IN A COUNTY WHICH DOES NOT HAVE
4 SUFFICIENT MONEY IN SUCH SPECIAL FUND TO PROVIDE FOR PAYMENTS
5 DESIGNATED IN THE CURRENT ANNUAL BUDGET.

6 (I) PAYMENT FROM THAT SPECIAL FUND SHALL BE FOR THE
7 FOLLOWING PURPOSES:

8 (A) CONSTRUCTION, RECONSTRUCTION, MAINTENANCE
9 AND REPAIR OF ROADS, HIGHWAYS, BRIDGES AND CURB RAMPS
10 FROM A ROAD OR HIGHWAY TO PROVIDE FOR ACCESS BY
11 INDIVIDUALS WITH DISABILITIES CONSISTENT WITH FEDERAL
12 AND STATE LAW.

13 (B) PROPERTY DAMAGES AND COMPENSATION OF VIEWERS
14 FOR SERVICES IN EMINENT DOMAIN PROCEEDINGS INVOLVING
15 ROADS, HIGHWAYS AND BRIDGES.

16 (C) CONSTRUCTION, RECONSTRUCTION, OPERATION AND
17 MAINTENANCE OF PUBLICLY OWNED FERRYBOAT OPERATIONS.

18 (D) INTEREST AND PRINCIPAL PAYMENTS ON ROAD,
19 BRIDGE OR PUBLICLY OWNED FERRYBOAT OPERATION BONDS,
20 OR SINKING FUND CHARGES FOR SUCH BONDS BECOMING DUE
21 WITHIN THE CURRENT CALENDAR YEAR.

22 (E) ACQUISITION, MAINTENANCE, REPAIR AND
23 OPERATION OF TRAFFIC SIGNS AND TRAFFIC SIGNALS.

24 (F) ERECTION AND MAINTENANCE OF STOP AND GO
25 SIGNAL LIGHTS, BLINKERS AND OTHER LIKE TRAFFIC
26 CONTROL DEVICES.

27 (G) INDIRECT COSTS, INCLUDING BENEFIT COSTS,
28 OVERHEAD AND OTHER ADMINISTRATIVE CHARGES FOR THOSE
29 COUNTY EMPLOYEES DIRECTLY ENGAGED IN ELIGIBLE
30 PROJECTS. EXPENDITURES UNDER THIS CLAUSE MAY NOT

1 EXCEED 10% OF THE YEARLY ALLOCATION TO THE COUNTY.

2 (H) INDIVIDUAL VEHICLE LIABILITY INSURANCE FOR
3 EQUIPMENT PURCHASED UNDER THE FUND. EXPENDITURES
4 UNDER THIS CLAUSE MAY NOT EXCEED 10% OF THE YEARLY
5 ALLOCATION TO THE COUNTY.

6 (II) THE COUNTY, FOR THE PURPOSE OF PAYMENTS UNDER
7 SUBPARAGRAPH (I), MAY BORROW AND PLACE IN THE SPECIAL
8 FUND MONEY, NOT IN EXCESS OF THE LIQUID FUELS TAX FUNDS
9 TO BE RECEIVED DURING THE CURRENT CALENDAR YEAR. LOANS
10 SHALL BE REPAID FROM THE SPECIAL FUND BEFORE THE
11 EXPIRATION OF THE CURRENT CALENDAR YEAR AND NOT
12 THEREAFTER. MONEY SO RECEIVED AND DEPOSITED SHALL BE USED
13 ONLY FOR THE FOLLOWING PURPOSES:

14 (A) CONSTRUCTION, RECONSTRUCTION, MAINTENANCE
15 AND REPAIR OF ROADS, HIGHWAYS, BRIDGES AND CURB RAMPS
16 FROM A ROAD OR HIGHWAY TO PROVIDE FOR ACCESS BY
17 INDIVIDUALS WITH DISABILITIES CONSISTENT WITH FEDERAL
18 AND STATE LAW.

19 (B) PAYMENT OF PROPERTY DAMAGE AND COMPENSATION
20 OF VIEWERS FOR SERVICES IN EMINENT DOMAIN PROCEEDINGS
21 INVOLVING ROADS, HIGHWAYS AND BRIDGES OCCASIONED BY
22 THE RELOCATION OR CONSTRUCTION OF HIGHWAYS AND
23 BRIDGES.

24 (C) CONSTRUCTION, RECONSTRUCTION, OPERATION AND
25 MAINTENANCE OF PUBLICLY OWNED FERRYBOAT OPERATIONS.

26 (D) PAYMENT OF INTEREST AND SINKING FUND CHARGES
27 ON BONDS ISSUED OR USED FOR HIGHWAYS AND BRIDGE
28 PURPOSES AND PUBLICLY OWNED FERRYBOAT OPERATIONS.

29 (E) ACQUISITION, MAINTENANCE, REPAIR AND
30 OPERATION OF TRAFFIC SIGNS AND TRAFFIC SIGNALS.

1 (III) NO EXPENDITURES FROM THE SPECIAL FUND SHALL BE
2 MADE BY THE COUNTY COMMISSIONERS FOR NEW CONSTRUCTION ON
3 ROADS, BRIDGES, CURB RAMPS OR PUBLICLY OWNED FERRYBOAT
4 OPERATIONS WITHOUT THE APPROVAL OF THE PLANS FOR
5 CONSTRUCTION BY THE DEPARTMENT.

6 (IV) THE COUNTY COMMISSIONERS SHALL NOT ALLOCATE
7 MONEY FROM THE SPECIAL FUND TO ANY POLITICAL SUBDIVISION
8 WITHIN THE COUNTY, UNTIL THE APPLICATION AND THE
9 CONTRACTS OR PLANS FOR THE PROPOSED EXPENDITURES HAVE
10 BEEN MADE ON A FORM PRESCRIBED BY THE DEPARTMENT.

11 (V) THE COUNTY COMMISSIONERS OF EACH COUNTY SHALL
12 MAKE TO THE DEPARTMENT, BY JANUARY 15 FOR THE PERIOD
13 ENDING DECEMBER 31, ON A FORM PRESCRIBED BY THE
14 DEPARTMENT, A REPORT SHOWING THE RECEIPTS AND
15 EXPENDITURES OF THE MONEY RECEIVED BY THE COUNTY FROM THE
16 COMMONWEALTH UNDER THIS SECTION. COPIES OF THE REPORT
17 SHALL BE TRANSMITTED TO THE DEPARTMENT AND TO THE
18 DEPARTMENT OF THE AUDITOR GENERAL FOR AUDIT.

19 (VI) UPON THE FAILURE OF THE COUNTY COMMISSIONERS TO
20 FILE THE REPORT, OR TO MAKE ANY PAYMENTS, ALLOCATIONS OR
21 EXPENDITURES IN COMPLIANCE WITH THIS SECTION, THE
22 DEPARTMENT SHALL WITHHOLD FURTHER PAYMENTS TO THE COUNTY
23 OUT OF THE LIQUID FUELS TAX FUND UNTIL THE DELINQUENT
24 REPORT IS FILED, THE MONEY IS ALLOCATED OR THE
25 EXPENDITURES FOR THE PRIOR 12 MONTHS ARE APPROVED BY THE
26 DEPARTMENT.

27 (C) ALLOCATION OF MONEY.--THE COUNTY COMMISSIONERS MAY
28 ALLOCATE AND APPORTION MONEY FROM THE COUNTY LIQUID FUELS TAX
29 FUND TO THE POLITICAL SUBDIVISIONS WITHIN THE COUNTY IN THE
30 RATIO AS PROVIDED IN THIS SUBSECTION. WHEN THE UNENCUMBERED

1 BALANCE IN THE COUNTY LIQUID FUELS TAX FUND IS GREATER THAN THE
2 RECEIPTS FOR THE 12 MONTHS IMMEDIATELY PRECEDING THE DATE OF
3 EITHER OF THE REPORTS, THE COUNTY COMMISSIONERS SHALL NOTIFY THE
4 POLITICAL SUBDIVISIONS TO MAKE APPLICATION WITHIN 90 DAYS FOR
5 PARTICIPATION IN THE REDISTRIBUTION OF THE UNENCUMBERED BALANCE.
6 REDISTRIBUTION SHALL BE EFFECTED WITHIN 120 DAYS OF THE DATE OF
7 EITHER OF THE REPORTS. THE COUNTY COMMISSIONERS MAY DISTRIBUTE
8 THE UNENCUMBERED BALANCE IN EXCESS OF 50% OF THE RECEIPTS FOR
9 THE PREVIOUS 12 MONTHS TO THE POLITICAL SUBDIVISIONS MAKING
10 APPLICATION IN THE FOLLOWING MANNER:

11 (1) FIFTY PERCENT OF THE MONEY SHALL BE ALLOCATED AND
12 APPORTIONED AMONG THE POLITICAL SUBDIVISIONS WITHIN THE
13 COUNTY IN THE RATIO WHICH THE TOTAL MILEAGE OF ALL ROADS AND
14 STREETS MAINTAINED BY EACH POLITICAL SUBDIVISION MAKING
15 APPLICATION BEARS TO THE TOTAL MILEAGE OF ALL THE ROADS AND
16 STREETS MAINTAINED BY ALL POLITICAL SUBDIVISIONS MAKING
17 APPLICATION IN THE COUNTY AS OF JANUARY 1 OF THE YEAR IN
18 WHICH AN ALLOCATION IS MADE.

19 (2) THE REMAINING 50% OF THE MONEY SHALL BE ALLOCATED
20 AND APPORTIONED AMONG THE SAME POLITICAL SUBDIVISIONS ON A
21 POPULATION BASIS IN THE RATIO WHICH THE POPULATION IN EACH
22 POLITICAL DIVISION MAKING AN APPLICATION BEARS TO THE TOTAL
23 POPULATION OF ALL POLITICAL SUBDIVISIONS MAKING APPLICATION.

24 (3) IN THE CASE OF AN EMERGENCY AND UPON APPROVAL OF THE
25 DEPARTMENT OF TRANSPORTATION, THE COUNTY COMMISSIONERS MAY
26 ENTER INTO CONTRACTS AND OBLIGATIONS FOR THE EXPENDITURE OF
27 THE ESTIMATED LIQUID FUELS TAX RECEIPTS FOR A PERIOD NOT
28 EXCEEDING TWO YEARS AND RECEIVE A CREDIT FOR EXPENDITURES
29 AGAINST SUBSEQUENT RECEIPTS. NO COUNTY MAY CARRY OVER ANY
30 CREDIT BALANCE AGAINST FUTURE FUEL TAX RECEIPTS FROM YEAR TO

1 YEAR.

2 (D) COPIES OF LAWS.--THE DEPARTMENT OF TRANSPORTATION SHALL
3 ANNUALLY ISSUE TO THE COUNTY COMMISSIONERS AND TO THE CORPORATE
4 AUTHORITIES OF THE POLITICAL SUBDIVISIONS IN THE COUNTIES COPIES
5 OF THE LAWS WITH SPECIAL REFERENCE TO PERTINENT PROVISIONS AND
6 REGULATIONS RELATING TO THE RECEIPTS AND EXPENDITURES OF ANY
7 FUNDS AUTHORIZED TO BE APPORTIONED, ALLOCATED OR EXPENDED.

8 (E) APPROPRIATION.--

9 (1) NOTWITHSTANDING THE PROVISIONS OF THIS SUBSECTION
10 AND NOTWITHSTANDING THE PROVISIONS OF SECTION 3 OF THE ACT OF
11 JUNE 1, 1956 (P.L.1944, NO.655), ENTITLED " AN ACT PROVIDING
12 A PERMANENT ALLOCATION OF A PART OF THE FUELS AND LIQUID
13 FUELS TAX PROCEEDS TO CITIES, BOROUGHES, INCORPORATED TOWNS
14 AND TOWNSHIPS, FOR THEIR ROAD, STREET AND BRIDGE PURPOSES;
15 CONFERRING POWERS AND IMPOSING DUTIES ON LOCAL OFFICERS AND
16 THE DEPARTMENT OF HIGHWAYS; AND MAKING AN APPROPRIATION OUT
17 OF THE MOTOR LICENSE FUND; AND REPEALING EXISTING
18 LEGISLATION," THE ENTIRE REVENUES FROM 1¢ OF THE TAX IMPOSED
19 BY THIS ACT ARE HEREBY APPROPRIATED TO THE DEPARTMENT OF
20 TRANSPORTATION.

21 (2) THE FOLLOWING APPLY INSOFAR AS CONSISTENT WITH
22 SECTION 9102:

23 (I) EXCEPT AS PROVIDED IN SUBPARAGRAPH (II), THE
24 DEPARTMENT SHALL USE THE REVENUES APPROPRIATED TO IT
25 UNDER THIS SUBSECTION FOR THE MAINTENANCE AND RESURFACING
26 OF SECONDARY ROADS.

27 (II) THE REVENUES SHALL BE APPORTIONED BY THE
28 DEPARTMENT FOR EXPENDITURE IN THE SEVERAL COUNTIES OF
29 THIS COMMONWEALTH IN THE RATIO THAT THE TOTAL MILEAGE OF
30 STATE HIGHWAYS IN ANY COUNTY BEARS TO THE TOTAL MILEAGE

1 OF STATE HIGHWAYS IN THIS COMMONWEALTH.

2 (3) THE REMAINING TAX COLLECTED UNDER SECTION 9004(A)
3 (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS),
4 THE TAX OF 1 1/2¢ A GALLON IMPOSED AND ASSESSED ON LIQUID
5 FUELS USED OR SOLD AND DELIVERED FOR USE AS A FUEL IN
6 PROPELLER-DRIVEN AIRCRAFT OR AIRCRAFT ENGINES, THE TAX OF 1
7 1/2¢ A GALLON ON LIQUID FUELS USED OR SOLD AND DELIVERED FOR
8 USE AS A FUEL IN JET OR TURBO-JET PROPELLED AIRCRAFT OR
9 AIRCRAFT ENGINES IN LIEU OF OTHER TAXES, ALL PENALTIES AND
10 INTERESTS AND ALL INTEREST EARNED ON DEPOSITS OF THE LIQUID
11 FUELS TAX FUND SHALL BE PAID INTO THE MOTOR LICENSE FUND.
12 THIS MONEY IS SPECIFICALLY APPROPRIATED FOR THE SAME PURPOSES
13 FOR WHICH MONEY IN THE MOTOR LICENSE FUND IS APPROPRIATED BY
14 LAW.

15 § 9011. DISCONTINUANCE OR TRANSFER OF BUSINESS.

16 (A) NOTICE TO DEPARTMENT.--IF A DISTRIBUTOR ENGAGED IN THE
17 USE OR SALE AND DELIVERY OF LIQUID FUELS OR FUELS CEASES TO BE A
18 DISTRIBUTOR BY REASON OF THE DISCONTINUANCE, SALE OR TRANSFER OF
19 THE DISTRIBUTOR'S BUSINESS, THE DISTRIBUTOR SHALL NOTIFY THE
20 DEPARTMENT IN WRITING WITHIN TEN DAYS AFTER THE DISCONTINUANCE,
21 SALE OR TRANSFER TAKES EFFECT. THE NOTICE SHALL GIVE THE DATE OF
22 DISCONTINUANCE AND, IN THE EVENT OF A SALE OR TRANSFER OF THE
23 BUSINESS, THE NAME AND ADDRESS OF THE PURCHASER OR TRANSFEREE OF
24 THE BUSINESS. THE DISTRIBUTOR, WITHIN TEN DAYS AFTER THE
25 DISCONTINUANCE, SALE OR TRANSFER TAKES EFFECT, SHALL MAKE A
26 REPORT AND PAY ALL TAXES, INTEREST AND PENALTIES DUE AND SHALL
27 SURRENDER THE PERMIT TO THE DEPARTMENT.

28 (B) PENALTY.--A PERSON VIOLATING ANY OF THE PROVISIONS OF
29 SUBSECTION (A) COMMITS A MISDEMEANOR OF THE THIRD DEGREE.

30 § 9012. SUSPENSION OR REVOCATION OF PERMITS.

1 (A) NOTICE AND HEARINGS.--IF THE DEPARTMENT FINDS THAT THE
2 HOLDER OF A PERMIT HAS FAILED TO COMPLY WITH THE PROVISIONS OF
3 THIS CHAPTER, THE DEPARTMENT SHALL NOTIFY THE PERMIT HOLDER AND
4 AFFORD THE PERMIT HOLDER A HEARING ON FIVE DAYS' WRITTEN NOTICE.

5 (B) ACTION BY DEPARTMENT.--AFTER A HEARING, THE DEPARTMENT
6 MAY REVOKE OR SUSPEND THE PERMIT. UPON SUSPENDING OR REVOKING A
7 PERMIT, THE DEPARTMENT SHALL REQUEST THE HOLDER OF THE PERMIT TO
8 SURRENDER TO IT IMMEDIATELY ALL PERMITS OR DUPLICATES ISSUED TO
9 THE HOLDER.

10 (C) SURRENDER OF PERMITS.--THE HOLDER SHALL SURRENDER
11 PROMPTLY ALL PERMITS TO THE DEPARTMENT AS REQUESTED.

12 (D) PENALTY.--A PERSON WHO REFUSES TO SURRENDER A PERMIT
13 SUSPENDED OR REVOKED BY THE DEPARTMENT COMMITS A SUMMARY
14 OFFENSE.

15 § 9013. LIEN OF TAXES, PENALTIES AND INTEREST.

16 (A) GENERAL RULE.--ALL UNPAID TAXES IMPOSED BY THIS CHAPTER
17 AND SECTION 9502 (RELATING TO IMPOSITION OF TAX) AND PENALTIES
18 AND INTEREST DUE SHALL BE A LIEN UPON THE FRANCHISES AND
19 PROPERTY OF THE TAXPAYER AFTER THE LIEN HAS BEEN ENTERED AND
20 DOCKETED OF RECORD BY THE PROTHONOTARY OR SIMILAR OFFICER OF THE
21 COUNTY WHERE THE PROPERTY IS SITUATED.

22 (B) PRIORITY OF LIEN.--THE LIEN UNDER SUBSECTION (A) SHALL
23 HAVE PRIORITY FROM THE DATE OF ITS ENTRY OF RECORD AND SHALL BE
24 FULLY PAID AND SATISFIED OUT OF THE PROCEEDS OF A JUDICIAL SALE
25 OF PROPERTY SUBJECT TO THE LIEN BEFORE ANY OTHER OBLIGATION,
26 JUDGMENT, CLAIM, LIEN OR ESTATE TO WHICH THE PROPERTY MAY
27 SUBSEQUENTLY BECOME SUBJECT, EXCEPT COSTS OF THE SALE AND OF THE
28 WRIT UPON WHICH THE SALE WAS MADE AND REAL ESTATE TAXES AND
29 MUNICIPAL CLAIMS AGAINST THE PROPERTY. THE LIEN UNDER SUBSECTION
30 (A) SHALL BE SUBORDINATE TO MORTGAGES AND OTHER LIENS EXISTING

1 AND RECORDED OR ENTERED OF RECORD PRIOR TO THE RECORDING OF THE
2 TAX LIEN.

3 (C) DISCHARGE OF LIEN.--IN THE CASE OF A JUDICIAL SALE OF
4 PROPERTY SUBJECT TO A LIEN IMPOSED UNDER THIS SECTION, THE SALE
5 SHALL DISCHARGE THE LIEN IMPOSED UNDER THIS SECTION TO THE
6 EXTENT ONLY THAT THE PROCEEDS ARE APPLIED TO ITS PAYMENT; AND
7 THE LIEN SHALL CONTINUE IN FULL FORCE AND EFFECT AS TO THE
8 BALANCE REMAINING UNPAID.

9 (D) PROCEDURE.--

10 (1) STATEMENTS OF ALL TAXES IMPOSED UNDER THIS CHAPTER
11 AND SECTION 9502, TOGETHER WITH PENALTIES AND INTEREST,
12 CERTIFIED BY THE SECRETARY, MAY BE TRANSMITTED TO THE
13 PROTHONOTARIES OR SIMILAR OFFICERS OF THE RESPECTIVE COUNTIES
14 OF THIS COMMONWEALTH TO BE ENTERED OF RECORD AND INDEXED AS
15 JUDGMENTS ARE NOW INDEXED.

16 (2) A WRIT OF EXECUTION MAY DIRECTLY ISSUE UPON THE LIEN
17 WITHOUT THE ISSUANCE AND PROSECUTION TO JUDGMENT OF A WRIT OF
18 SCIRE FACIAS.

19 (3) NOT LESS THAN TEN DAYS BEFORE ISSUANCE OF EXECUTION
20 ON A LIEN, NOTICE OF THE FILING AND THE EFFECT OF THE LIEN
21 SHALL BE SENT BY REGISTERED MAIL TO THE TAXPAYER AT THE
22 TAXPAYER'S LAST KNOWN POST OFFICE ADDRESS.

23 (4) A PROTHONOTARY OR SIMILAR OFFICER MAY NOT REQUIRE,
24 AS A CONDITION PRECEDENT TO THE ENTRY OF A LIEN UNDER THIS
25 SECTION, THE PAYMENT OF COSTS INCIDENT TO ENTRY OF THE LIEN.

26 (5) A LIEN UNDER THIS SECTION SHALL CONTINUE FOR FIVE
27 YEARS FROM THE DATE OF ENTRY AND MAY BE REVIVED AND CONTINUED
28 UNDER THE ACT OF APRIL 9, 1929 (P.L.343, NO.176), KNOWN AS
29 THE FISCAL CODE.

30 (E) STATEMENT TO DEPARTMENT.--A SHERIFF, RECEIVER, TRUSTEE,

1 ASSIGNEE, MASTER OR OTHER OFFICER MAY NOT SELL THE PROPERTY OR
2 FRANCHISES OF A DISTRIBUTOR WITHOUT FIRST FILING WITH THE
3 DEPARTMENT A STATEMENT CONTAINING ALL OF THE FOLLOWING
4 INFORMATION:

5 (1) NAME OR NAMES OF THE PLAINTIFF OR PARTY AT WHOSE
6 INSTANCE OR UPON WHOSE ACCOUNT THE SALE IS MADE.

7 (2) NAME OF THE PERSON WHOSE PROPERTY OR FRANCHISE IS TO
8 BE SOLD.

9 (3) THE TIME AND PLACE OF SALE.

10 (4) THE NATURE AND LOCATION OF THE PROPERTY.

11 (F) NOTICE CONCERNING LIEN.--THE DEPARTMENT, AFTER RECEIVING
12 NOTICE UNDER SUBSECTION (E), SHALL FURNISH TO THE SHERIFF,
13 RECEIVER, TRUSTEE, ASSIGNEE, MASTER OR OTHER OFFICER HAVING
14 CHARGE OF THE SALE A CERTIFIED COPY OR COPIES OF ALL LIQUID
15 FUELS TAX, FUELS TAX AND OIL COMPANY FRANCHISE TAX PENALTIES AND
16 INTEREST ON FILE IN THE DEPARTMENT AS LIENS AGAINST THE PERSON
17 OR, IF THERE ARE NO SUCH LIENS, A CERTIFICATE SHOWING THAT FACT.
18 THE CERTIFIED COPY OR COPIES OR CERTIFICATE SHALL BE PUBLICLY
19 READ BY THE OFFICER IN CHARGE OF THE SALE AT AND IMMEDIATELY
20 BEFORE THE SALE OF THE PROPERTY OR FRANCHISE OF THE PERSON.

21 (G) LIEN CERTIFICATE.--THE DEPARTMENT SHALL FURNISH TO A
22 PERSON MAKING APPLICATION, UPON PAYMENT OF THE PRESCRIBED FEE, A
23 CERTIFICATE SHOWING THE AMOUNT OF ALL LIENS FOR LIQUID FUELS
24 TAX, FUELS TAX OR OIL COMPANY FRANCHISE TAX, PENALTIES AND
25 INTEREST UNDER THE PROVISIONS OF THIS CHAPTER ON RECORD IN THE
26 DEPARTMENT AGAINST ANY PERSON.

27 § 9014. COLLECTION OF UNPAID TAXES.

28 (A) WHEN COLLECTION COMMENCES.--IF:

29 (1) THE DEPARTMENT SHALL CALL UPON THE OFFICE OF
30 ATTORNEY GENERAL TO COLLECT TAXES, PENALTIES OR INTEREST

1 IMPOSED BY THIS CHAPTER OR SECTION 9502 (RELATING TO
2 IMPOSITION OF TAX) AT THE FOLLOWING TIMES:

3 (I) WHEN PAYMENT IS NOT MADE WITHIN 30 DAYS OF
4 DETERMINATION UNLESS A PETITION FOR REDETERMINATION HAS
5 BEEN FILED.

6 (II) WHEN PAYMENT IS NOT MADE WITHIN 30 DAYS OF THE
7 DATE OF REDETERMINATION UNLESS A PETITION FOR REVIEW HAS
8 BEEN FILED.

9 (III) WHEN PAYMENT IS NOT MADE WITHIN 90 DAYS FROM
10 THE DATE OF THE DECISION OF THE BOARD OF FINANCE AND
11 REVENUE UPON A PETITION FOR REVIEW.

12 (IV) WHEN PAYMENT IS NOT MADE BY THE EXPIRATION OF
13 THE BOARD'S TIME FOR ACTING UPON A PETITION IF NO APPEAL
14 HAS BEEN MADE.

15 (2) THE DEPARTMENT SHALL CALL UPON THE OFFICE OF
16 ATTORNEY GENERAL TO COLLECT TAXES, PENALTIES OR INTEREST
17 IMPOSED BY THIS CHAPTER OR SECTION 9502 IF THERE IS A
18 JUDICIAL SALE OF PROPERTY SUBJECT TO LIEN UNDER SECTION 9013
19 (RELATING TO LIEN OF TAXES, PENALTIES AND INTEREST).

20 (B) COMMISSION.--ON ALL CLAIMS FOR TAXES, PENALTIES AND
21 INTEREST, WHICH ARE COLLECTED AFTER THE INSTITUTION OF SUIT BY
22 THE OFFICE OF ATTORNEY GENERAL, THE DISTRIBUTOR SHALL PAY AN
23 ATTORNEY GENERAL'S COMMISSION OF 5% UPON THE AMOUNT OF RECOVERY
24 NOT EXCEEDING \$10,000 AND OF 3% UPON THE AMOUNT OF RECOVERY IN
25 EXCESS OF \$10,000. PAYMENT OF THE ATTORNEY GENERAL'S COMMISSION
26 SHALL NOT AFFECT LIABILITY FOR ANY PENALTY OR INTEREST PAYABLE
27 UNDER THIS CHAPTER. THE ATTORNEY GENERAL'S COMMISSION SHALL BE
28 PAID INTO THE STATE TREASURY, THROUGH THE DEPARTMENT, FOR CREDIT
29 TO THE GENERAL FUND. THE AMOUNT OF THE ATTORNEY GENERAL'S
30 COMMISSION SHALL BE ADDED TO THE AMOUNT OF THE CLAIM AGAINST THE

1 DISTRIBUTOR AND SHALL BE A LIEN AGAINST THE DISTRIBUTOR'S
2 PROPERTY IN LIKE MANNER AS THE AMOUNT OF THE CLAIM.

3 (C) TRUST FUND FOR CERTAIN TAXES.--

4 (1) ALL TAXES COLLECTED BY A TAXPAYER FROM A PURCHASER
5 UNDER THIS CHAPTER OR CHAPTER 95 (RELATING TO TAXES FOR
6 HIGHWAY MAINTENANCE AND CONSTRUCTION) WHICH HAVE NOT BEEN
7 PROPERLY REFUNDED TO THE PURCHASER SHALL CONSTITUTE A TRUST
8 FUND FOR THE COMMONWEALTH.

9 (2) SUBJECT TO THE PROVISIONS OF PARAGRAPH (3), THE
10 TRUST SHALL BE ENFORCEABLE AGAINST THE TAXPAYER AND ANY
11 PERSON, OTHER THAN A PURCHASER TO WHOM A REFUND HAS BEEN
12 PROPERLY MADE, RECEIVING ANY PART OF THE FUND WITHOUT
13 CONSIDERATION, OR KNOWING THAT THE TAXPAYER IS COMMITTING A
14 BREACH OF TRUST.

15 (3) A PERSON RECEIVING PAYMENT OF A LAWFUL OBLIGATION OF
16 THE TAXPAYER FROM THE FUND SHALL BE PRESUMED TO HAVE RECEIVED
17 THE PAYMENT IN GOOD FAITH AND WITHOUT ANY KNOWLEDGE OF THE
18 BREACH OF TRUST.

19 (4) UNPAID TAXES, PENALTIES AND INTEREST DUE FOR WHICH A
20 TRUST MAY BE ENFORCED AGAINST THE PARTNERS OR MEMBERS OF AN
21 ASSOCIATION OR THE OFFICERS OF A CORPORATION UNDER THIS
22 SECTION SHALL ALSO BE A LIEN UPON FRANCHISES AND PROPERTY OF
23 A PARTNER, MEMBER OR OFFICER UNDER SECTION 9013 (RELATING TO
24 LIEN OF TAXES, PENALTIES AND INTEREST).

25 § 9015. REPORTS FROM COMMON CARRIERS.

26 (A) DUTY.--A PERSON TRANSPORTING LIQUID FUELS, EITHER IN
27 INTERSTATE OR INTRASTATE COMMERCE, TO A POINT WITHIN THIS
28 COMMONWEALTH FROM A POINT WITHIN OR WITHOUT THIS COMMONWEALTH
29 SHALL REPORT, UNDER OATH OR AFFIRMATION, TO THE DEPARTMENT ON OR
30 BEFORE THE LAST DAY OF EACH MONTH FOR THE PRECEDING MONTH ALL

1 DELIVERIES OF LIQUID FUELS MADE TO POINTS WITHIN THIS
2 COMMONWEALTH.

3 (B) FORMS.--THE REPORT SHALL BE ON A FORM PRESCRIBED BY THE
4 DEPARTMENT AND SHALL STATE THE NAMES AND ADDRESSES OF THE
5 CONSIGNOR AND CONSIGNEE, THE NUMBER OF GALLONS OF LIQUID FUELS
6 TRANSPORTED AND ANY OTHER INFORMATION WHICH THE DEPARTMENT MAY
7 REQUIRE.

8 (C) PENALTY.--ANY PERSON VIOLATING ANY OF THE PROVISIONS OF
9 THIS SECTION COMMITS A MISDEMEANOR OF THE THIRD DEGREE.

10 § 9016. REWARD FOR DETECTION OF VIOLATIONS.

11 THE SECRETARY IS AUTHORIZED TO PAY A REWARD, OUT OF MONEY
12 APPROPRIATED FROM THE MOTOR LICENSE FUND FOR THE PURPOSE, TO ANY
13 PERSON, OTHER THAN A STATE OFFICER OR EMPLOYEE, WHO REPORTS A
14 DISTRIBUTOR WHO HAS FAILED TO FILE THE REPORTS REQUIRED AND PAY
15 THE TAX IMPOSED BY THIS CHAPTER. THE REWARD SHALL BE IN AN
16 AMOUNT THE SECRETARY DEEMS PROPER, NOT EXCEEDING 10% OF THE
17 AMOUNT OF THE TAX, PENALTY AND INTEREST DUE. A REWARD SHALL NOT
18 BE PAID UNLESS COLLECTION OF THE DELINQUENT TAX HAS BEEN MADE OR
19 THE DISTRIBUTOR HAS BEEN CONVICTED FOR VIOLATING THIS CHAPTER.

20 § 9017. REFUNDS.

21 (A) FEDERAL GOVERNMENT; ERRORS.--THE BOARD OF FINANCE AND
22 REVENUE MAY REFUND TO DISTRIBUTORS TAXES, PENALTIES AND INTEREST
23 PAID BY THEM ON LIQUID FUELS AND FUELS DELIVERED TO THE FEDERAL
24 GOVERNMENT OR PAID AS THE RESULT OF AN ERROR OF LAW OR OF FACT.
25 CLAIMS FOR REFUNDS MUST BE MADE UNDER THE PROCEDURE PRESCRIBED
26 BY THE ACT OF APRIL 9, 1929 (P.L.343, NO.176), KNOWN AS THE
27 FISCAL CODE.

28 (B) FARM TRACTORS AND VOLUNTEER FIRE RESCUE AND AMBULANCE
29 SERVICES.--A PERSON SHALL BE REIMBURSED THE FULL AMOUNT OF THE
30 TAX IMPOSED BY THIS CHAPTER IF THE PERSON USES OR BUYS LIQUID

1 FUELS AND FUELS ON WHICH THE TAX IMPOSED BY THIS CHAPTER HAS
2 BEEN PAID AND CONSUMES THEM:

3 (1) IN THE OPERATION OF ANY NONLICENSED FARM TRACTOR OR
4 LICENSED FARM TRACTOR WHEN USED OFF THE HIGHWAYS FOR
5 AGRICULTURAL PURPOSES RELATING TO THE ACTUAL PRODUCTION OF
6 FARM PRODUCTS; OR

7 (2) IN THE OPERATION OF A VEHICLE OF A VOLUNTEER FIRE
8 COMPANY, VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE
9 SQUAD.

10 (C) MOTORBOATS AND WATERCRAFT.--

11 (1) WHEN THE TAX IMPOSED BY THIS CHAPTER HAS BEEN PAID
12 AND THE FUEL ON WHICH THE TAX HAS BEEN IMPOSED HAS BEEN
13 CONSUMED IN THE OPERATION OF MOTORBOATS OR WATERCRAFT UPON
14 THE WATERS OF THIS COMMONWEALTH, INCLUDING WATERWAYS
15 BORDERING ON THIS COMMONWEALTH, THE FULL AMOUNT OF THE TAX
16 SHALL BE REFUNDED TO THE BOAT FUND ON PETITION TO THE BOARD
17 IN ACCORDANCE WITH PRESCRIBED PROCEDURES.

18 (2) IN ACCORDANCE WITH SUCH PROCEDURES, THE PENNSYLVANIA
19 FISH AND BOAT COMMISSION SHALL BIANNUALLY CALCULATE THE
20 AMOUNT OF LIQUID FUELS CONSUMED BY THE MOTORCRAFT AND FURNISH
21 THE INFORMATION RELATING TO ITS CALCULATIONS AND DATA AS
22 REQUIRED BY THE BOARD. THE BOARD SHALL REVIEW THE PETITION
23 AND MOTORBOAT FUEL CONSUMPTION CALCULATIONS OF THE
24 COMMISSION, DETERMINE THE AMOUNT OF LIQUID FUELS TAX PAID AND
25 CERTIFY TO THE STATE TREASURER TO REFUND ANNUALLY TO THE BOAT
26 FUND THE AMOUNT SO DETERMINED. THE DEPARTMENT SHALL BE
27 ACCORDED THE RIGHT TO APPEAR AT THE PROCEEDINGS AND MAKE ITS
28 VIEWS KNOWN.

29 (3) THIS MONEY SHALL BE USED BY THE COMMISSION, ACTING
30 BY ITSELF OR BY AGREEMENT WITH OTHER FEDERAL AND STATE

1 AGENCIES ONLY FOR THE IMPROVEMENT OF THE WATERS OF THIS
2 COMMONWEALTH ON WHICH MOTORBOATS ARE PERMITTED TO OPERATE AND
3 MAY BE USED FOR THE DEVELOPMENT AND CONSTRUCTION OF MOTORBOAT
4 AREAS; THE DREDGING AND CLEARING OF WATER AREAS WHERE
5 MOTORBOATS CAN BE USED; THE PLACEMENT AND REPLACEMENT OF
6 NAVIGATIONAL AIDS; THE PURCHASE, DEVELOPMENT AND MAINTENANCE
7 OF PUBLIC ACCESS SITES AND FACILITIES TO AND ON WATERS WHERE
8 MOTORBOATING IS PERMITTED; THE PATROLLING OF MOTORBOATING
9 WATERS; THE PUBLISHING OF NAUTICAL CHARTS IN THOSE AREAS OF
10 THIS COMMONWEALTH NOT COVERED BY NAUTICAL CHARTS PUBLISHED BY
11 THE UNITED STATES COAST AND GEODETIC SURVEY OR THE UNITED
12 STATES ARMY ENGINEERS AND THE ADMINISTRATIVE EXPENSES ARISING
13 OUT OF SUCH ACTIVITIES; AND OTHER SIMILAR PURPOSES.

14 (D) OFF-HIGHWAY RECREATIONAL VEHICLES.--

15 (1) WHEN THE TAX IMPOSED BY THIS CHAPTER HAS BEEN PAID
16 ON FUEL USED IN OFF-HIGHWAY RECREATIONAL VEHICLES WITHIN THIS
17 COMMONWEALTH, AN AMOUNT EQUAL TO THE REVENUE GENERATED BY THE
18 TAX, BUT NOT DERIVED THEREFROM, MAY BE APPROPRIATED THROUGH
19 THE GENERAL FUND TO THE DEPARTMENT OF CONSERVATION AND
20 NATURAL RESOURCES. IT IS THE INTENT OF THIS CHAPTER THAT ALL
21 PROCEEDS FROM THE TAX PAID ON FUEL USED IN OFF-HIGHWAY
22 RECREATIONAL VEHICLES WITHIN THIS COMMONWEALTH BE PAID
23 WITHOUT DIMINUTION OF THE MOTOR LICENSE FUND.

24 (2) THE DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES
25 SHALL BIENNIALLY CALCULATE THE AMOUNT OF LIQUID FUEL CONSUMED
26 BY OFF-HIGHWAY RECREATIONAL VEHICLES AND FURNISH INFORMATION
27 RELATING TO ITS CALCULATIONS AND DATA AS MAY BE REQUIRED BY
28 THE APPROPRIATIONS COMMITTEE OF THE SENATE AND THE
29 APPROPRIATIONS COMMITTEE OF THE HOUSE OF REPRESENTATIVES.

30 (3) THE GENERAL ASSEMBLY SHALL REVIEW THE FUEL

1 CONSUMPTION CALCULATIONS OF THE DEPARTMENT OF CONSERVATION
2 AND NATURAL RESOURCES TO DETERMINE THE AMOUNT OF LIQUID FUELS
3 TAX PAID ON LIQUID FUELS CONSUMED IN THE PROPULSION OF OFF-
4 HIGHWAY RECREATIONAL VEHICLES IN THIS COMMONWEALTH AND MAY
5 ANNUALLY APPROPRIATE TO THE DEPARTMENT OF CONSERVATION AND
6 NATURAL RESOURCES THE AMOUNT SO DETERMINED.

7 (4) MONEY APPROPRIATED UNDER PARAGRAPH (3) SHALL BE USED
8 FOR THE BENEFIT OF MOTORIZED AND NONMOTORIZED RECREATIONAL
9 TRAILS BY THE DEPARTMENT OF CONSERVATION AND NATURAL
10 RESOURCES AS PROVIDED IN THE INTERMODAL SURFACE
11 TRANSPORTATION EFFICIENCY ACT OF 1991 (PUBLIC LAW 102-240,
12 105 STAT. 1914).

13 (E) AIRCRAFT.--A PERSON SHALL BE REIMBURSED IN THE AMOUNT OF
14 THE EXCESS IF A PERSON USES LIQUID FUEL ON WHICH A TAX IMPOSED
15 BY THIS CHAPTER IN EXCESS OF 1 1/2¢ PER GALLON HAS BEEN PAID IN:

- 16 (1) A PROPELLER-DRIVEN AIRCRAFT OR AIRCRAFT ENGINES; OR
17 (2) A JET OR TURBO-JET PROPELLED AIRCRAFT OR AIRCRAFT
18 ENGINES.

19 (F) CLAIMS, FORMS, CONTENTS, PENALTIES.--A CLAIM FOR
20 REIMBURSEMENT SHALL BE MADE UPON A FORM TO BE FURNISHED BY THE
21 BOARD AND MUST INCLUDE, IN ADDITION TO SUCH OTHER INFORMATION AS
22 THE BOARD MAY BY REGULATION PRESCRIBE, THE NAME AND ADDRESS OF
23 THE CLAIMANT; THE PERIOD OF TIME AND THE NUMBER OF GALLONS OF
24 LIQUID FUELS USED FOR WHICH REIMBURSEMENT IS CLAIMED; A
25 DESCRIPTION OF THE FARM MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE
26 IN WHICH LIQUID FUELS HAVE BEEN USED; THE PURPOSES FOR WHICH THE
27 MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAS BEEN USED; AND THE
28 SIZE OF THE FARM AND PART IN CULTIVATION ON WHICH SUCH LIQUID
29 FUELS HAVE BEEN USED. A CLAIM MUST CONTAIN STATEMENTS THAT THE
30 LIQUID FUELS FOR WHICH REIMBURSEMENTS ARE PERMITTED; THAT

1 RECORDS OF THE AMOUNTS OF SUCH FUELS USED IN EACH PIECE OF FARM
2 MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAVE BEEN KEPT; AND THAT
3 NO PART OF THE CLAIM HAS BEEN PAID EXCEPT AS STATED. A CLAIM
4 MUST CONTAIN A DECLARATION THAT IT AND ACCOMPANYING RECEIPTS ARE
5 TRUE AND CORRECT TO THE BEST OF THE CLAIMANT'S KNOWLEDGE AND
6 MUST BE SIGNED BY THE CLAIMANT OR THE PERSON CLAIMING ON THE
7 CLAIMANT'S BEHALF. A CLAIM MUST BE ACCOMPANIED BY RECEIPTS
8 INDICATING THAT THE LIQUID FUELS TAX WAS PAID ON THE LIQUID
9 FUELS OR THAT THE EXCESS LIQUID FUELS TAX WAS PAID ON THE LIQUID
10 FUELS FOR WHICH REIMBURSEMENT IS CLAIMED. RECORDS OF PURCHASES
11 OF LIQUID FUELS AND USE IN EACH TRACTOR OR POWERED MACHINERY,
12 AIRCRAFT OR AIRCRAFT ENGINE SHALL BE KEPT FOR A PERIOD OF TWO
13 YEARS. A CLAIM MUST BE MADE ANNUALLY FOR THE PRECEDING YEAR
14 ENDING ON JUNE 30. A CLAIM MUST BE SUBMITTED TO THE BOARD BY
15 SEPTEMBER 30. THE BOARD SHALL REFUSE TO CONSIDER ANY CLAIM
16 RECEIVED OR POSTMARKED LATER THAN THAT DATE. THE CLAIMANT MUST
17 SATISFY THE BOARD THAT THE TAX HAS BEEN PAID AND THAT THE LIQUID
18 FUELS HAVE BEEN CONSUMED BY THE CLAIMANT FOR PURPOSES FOR WHICH
19 REIMBURSEMENTS ARE PERMITTED UNDER THIS SECTION. THE ACTION OF
20 THE BOARD IN GRANTING OR REFUSING REIMBURSEMENT SHALL BE FINAL.
21 THE BOARD SHALL DEDUCT THE SUM OF \$1.50, WHICH SHALL BE
22 CONSIDERED A FILING FEE, FROM EVERY CLAIM FOR REIMBURSEMENT
23 GRANTED. FILING FEES ARE SPECIFICALLY APPROPRIATED TO THE BOARD
24 AND TO THE DEPARTMENT FOR EXPENSES INCURRED IN THE
25 ADMINISTRATION OF THE REIMBURSEMENT PROVISIONS OF THIS CHAPTER.
26 THE BOARD HAS THE POWER TO REFER TO THE DEPARTMENT FOR
27 INVESTIGATION ANY CLAIM FOR REIMBURSEMENT FILED UNDER THE
28 PROVISIONS OF THIS CHAPTER. THE DEPARTMENT SHALL INVESTIGATE THE
29 APPLICATION AND REPORT TO THE BOARD. A PERSON MAKING ANY FALSE
30 OR FRAUDULENT STATEMENT FOR THE PURPOSE OF OBTAINING

1 REIMBURSEMENT COMMITS A MISDEMEANOR OF THE THIRD DEGREE.

2 (G) FUND SOURCES.--REFUNDS AND REIMBURSEMENTS OF MONEY
3 ALLOWED UNDER THIS SECTION SHALL BE PAID FROM THE MOTOR LICENSE
4 FUND AND THE LIQUID FUELS TAX FUND IN AMOUNTS EQUAL TO THE
5 ORIGINAL DISTRIBUTION AND PAYMENT OF SUCH MONEY INTO THOSE
6 FUNDS. REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS CONSUMED IN
7 THE OPERATION OF TRACTORS AND POWERED MACHINERY FOR PURPOSES
8 RELATING TO THE ACTUAL PRODUCTION OF FARM PRODUCTS AND
9 REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS USED IN AIRCRAFT OR
10 AIRCRAFT ENGINES SHALL BE PAID OUT OF THE MOTOR LICENSE FUND.

11 (H) APPROPRIATIONS; APPROVAL BY GOVERNOR.--AS MUCH OF THE
12 MONEY IN THE MOTOR LICENSE FUND AND THE LIQUID FUELS TAX FUND AS
13 MAY BE NECESSARY IS APPROPRIATED TO THE BOARD FOR THE PURPOSE OF
14 MAKING REFUNDS AND REIMBURSEMENTS AS AUTHORIZED IN THIS SECTION.
15 ESTIMATES OF THE AMOUNTS TO BE EXPENDED FROM THESE FUNDS FOR
16 REFUNDS AND REIMBURSEMENTS BY THE BOARD MUST BE SUBMITTED TO THE
17 GOVERNOR FOR APPROVAL OR DISAPPROVAL AS IN THE CASE OF OTHER
18 APPROPRIATIONS TO ADMINISTRATIVE DEPARTMENTS, BOARDS AND
19 COMMISSIONS. IT IS UNLAWFUL TO HONOR ANY REQUISITION OF THE
20 BOARD FOR THE EXPENDITURE OF MONEY UNDER THIS SECTION IN EXCESS
21 OF THE ESTIMATES APPROVED BY THE GOVERNOR.

22 § 9018. VIOLATIONS.

23 (A) FAILURE TO REPORT AND PAY; EXAMINATIONS; UNLAWFUL
24 ACTS.--

25 (1) A PERSON COMMITS A MISDEMEANOR OF THE THIRD DEGREE
26 IF THE PERSON DOES ANY OF THE FOLLOWING:

27 (I) FAILS, NEGLECTS OR REFUSES TO MAKE THE REPORT
28 AND PAY THE TAX, PENALTIES AND INTEREST IMPOSED BY THIS
29 CHAPTER.

30 (II) REFUSES TO PERMIT THE DEPARTMENT OR ANY AGENT

1 APPOINTED BY IT IN WRITING TO EXAMINE BOOKS, RECORDS,
2 PAPERS, STORAGE TANKS OR OTHER EQUIPMENT PERTAINING TO
3 THE USE OR SALE AND DELIVERY OF LIQUID FUELS WITHIN THIS
4 COMMONWEALTH.

5 (III) MAKES ANY INCOMPLETE, FALSE OR FRAUDULENT
6 REPORT.

7 (IV) ATTEMPTS TO DO ANYTHING TO AVOID A FULL
8 DISCLOSURE OF THE AMOUNT OF LIQUID FUELS USED OR SOLD AND
9 DELIVERED OR TO AVOID THE PAYMENT OF THE TAX, PENALTIES
10 AND INTEREST DUE.

11 (2) ANY PARTNER OR MEMBER OF AN ASSOCIATION AND ANY
12 OFFICER OF A CORPORATION WHOSE DUTY IT WAS TO MAKE THE REPORT
13 REQUIRED BY THIS CHAPTER SHALL BE SUBJECT TO IMPRISONMENT
14 UNDER PARAGRAPH (1) FOR FAILING TO MAKE THE REPORT REQUIRED
15 AND ATTEND TO THE PAYMENT OF THE TAX IMPOSED BY THIS CHAPTER.

16 (3) THE FINE UNDER PARAGRAPH (1) SHALL BE IN ADDITION TO
17 ANY PENALTY IMPOSED BY ANY OTHER SECTION OR SUBSECTION OF
18 THIS CHAPTER.

19 (4) UPON CONVICTION UNDER PARAGRAPH (1), ALL OF THE
20 CONVICTED DISTRIBUTOR'S PERMITS SHALL BE REVOKED.

21 (B) UNLAWFUL ACTS.--A PERSON MAY NOT DO ANY OF THE
22 FOLLOWING:

23 (1) KNOWINGLY DISPLAY OR KNOWINGLY POSSESS A FICTITIOUS,
24 SUSPENDED, CANCELED, REVOKED OR ALTERED PERMIT.

25 (2) KNOWINGLY PERMIT THE USE OF A PERMIT BY A PERSON NOT
26 ENTITLED TO THE PERMIT.

27 (3) DISPLAY OR REPRESENT AS ONE'S OWN ANY PERMIT NOT
28 ISSUED TO THE PERSON DISPLAYING IT.

29 (4) USE A FALSE OR FICTITIOUS NAME OR GIVE A FALSE OR
30 FICTITIOUS ADDRESS IN ANY APPLICATION OR FORM REQUIRED UNDER

1 THIS CHAPTER.

2 (5) COMMIT A FRAUD IN ANY APPLICATION, RECORD OR REPORT.

3 (C) PENALTY.--A PERSON WHO VIOLATES ANY OF THE PROVISIONS OF
4 THIS SECTION COMMITS A MISDEMEANOR OF THE THIRD DEGREE. THE FINE
5 SHALL BE IN ADDITION TO ANY PENALTY IMPOSED BY ANY OTHER SECTION
6 OR SUBSECTION OF THIS CHAPTER. UPON CONVICTION, ALL OF THE
7 CONVICTED PERSON'S PERMITS SHALL BE REVOKED.

8 § 9019. DIESEL FUEL IMPORTERS AND TRANSPORTERS; PROHIBITING USE
9 OF DYED DIESEL FUEL ON HIGHWAYS; VIOLATIONS AND
10 PENALTIES.

11 (A) DIESEL FUEL TRANSPORTERS.--

12 (1) A PERSON MUST OBTAIN A DIESEL FUEL TRANSPORTER'S
13 PERMIT IN ORDER TO IMPORT, EXPORT OR TRANSPORT WITHIN THIS
14 COMMONWEALTH DIESEL FUEL, OTHER THAN DYED DIESEL FUEL, VIA A
15 PIPELINE OR BY MEANS OF A TANK-TRUCK VEHICLE, RAILROAD TANK
16 CAR OR VESSEL WITH A CAPACITY OF 2,000 GALLONS OR MORE. THE
17 PERMIT APPLICATION MUST BE FILED WITH THE DEPARTMENT UPON A
18 FORM PRESCRIBED BY THE DEPARTMENT.

19 (2) A FEE OF \$5 SHALL BE CHARGED BY THE DEPARTMENT FOR
20 THE ISSUANCE OF A PERMIT.

21 (3) EVERY PERSON REQUIRED TO OBTAIN A PERMIT UNDER
22 PARAGRAPH (1) SHALL REPORT UNDER OATH OR AFFIRMATION TO THE
23 DEPARTMENT ON OR BEFORE THE LAST DAY OF EACH MONTH FOR THE
24 PRECEDING MONTH ALL DELIVERIES OF DIESEL FUEL, OTHER THAN
25 DYED DIESEL FUEL, AND RETAIL DELIVERIES OF KEROSENE IN
26 QUANTITIES OF LESS THAN 300 GALLONS PER DELIVERY TO ANY POINT
27 WITHIN THIS COMMONWEALTH, INCLUDING ANY INTERSTATE OR
28 INTRASTATE MOVEMENTS OF DIESEL FUEL AND ANY EXPORTS. THE FORM
29 SHALL BE PRESCRIBED BY THE DEPARTMENT AND MAY REQUIRE ANY OF
30 THE FOLLOWING:

1 (I) THE NAMES AND ADDRESSES OF THE COSIGNER AND
2 COSIGNEE, THE SELLER OR OTHER PARTY FROM WHOM THE DIESEL
3 FUEL WAS RECEIVED, THE BUYER OR OTHER PARTY TO WHOM THE
4 DIESEL FUEL WAS DELIVERED AND POINTS TO AND FROM WHICH
5 THE DIESEL FUEL WAS SHIPPED OR DELIVERED.

6 (II) THE METHOD OF SHIPMENT OR DELIVERY.

7 (III) THE NUMBER OF GALLONS.

8 (4) ALL SHIPMENTS OF DIESEL FUEL, INCLUDING DYED DIESEL
9 FUEL, SHALL BE ACCOMPANIED BY SALES DELIVERY TICKETS OR BILLS
10 OF LADING. SHIPMENTS FOR WHICH THE REQUIRED DOCUMENTATION
11 DOES NOT ACCOMPANY THE SHIPMENT OR FOR WHICH THE NOTICE
12 REQUIRED WITH RESPECT TO DYED DIESEL FUEL DOES NOT COMPLY
13 WITH THE REQUIREMENTS OF SUBSECTION (B) SHALL BE PRESUMED TO
14 NOT BE SHIPMENTS OF DYED DIESEL FUEL.

15 (B) NOTICES WITH RESPECT TO DYED DIESEL FUEL.--

16 (1) A NOTICE, STATING: DYED DIESEL FUEL, NONTAXABLE USE
17 ONLY, PENALTY FOR TAXABLE USE SHALL BE:

18 (I) PROVIDED BY THE TERMINAL OPERATOR TO ANY PERSON
19 THAT RECEIVES DYED DIESEL FUEL AT A TERMINAL RACK OF THAT
20 OPERATOR.

21 (II) PROVIDED BY THE SELLER OF DYED DIESEL FUEL TO
22 ITS BUYER IF THE FUEL IS LOCATED OUTSIDE THE BULK
23 TRANSFER OR TERMINAL SYSTEM AND IS NOT SOLD FROM A RETAIL
24 PUMP POSTED IN ACCORDANCE WITH THE REQUIREMENTS OF
25 SUBPARAGRAPH (III).

26 (III) POSTED BY A SELLER ON ANY RETAIL PUMP WHERE IT
27 SELLS DYED DIESEL FUEL FOR USE BY ITS BUYER.

28 (2) THE NOTICE REQUIRED UNDER PARAGRAPH (1)(I) OR (II)
29 SHALL BE PROVIDED BY THE TIME OF THE REMOVAL OR SALE AND
30 SHALL APPEAR ON SHIPPING PAPERS, BILLS OF LADING AND INVOICES

1 ACCOMPANYING THE SALE OR REMOVAL OF THE FUEL.

2 (3) THE DEPARTMENT MAY DESIGNATE ANY FEDERAL NOTICE
3 PROVISION WHICH IS SUBSTANTIALLY SIMILAR TO A PROVISION OF
4 THIS SUBSECTION AS SATISFYING ANY NOTICE REQUIREMENT OF THIS
5 SUBSECTION.

6 (C) DYED DIESEL FUEL NOT TO BE USED ON PUBLIC HIGHWAYS.--

7 (1) A PERSON MAY NOT OPERATE A MOTOR VEHICLE ON THE
8 PUBLIC HIGHWAYS OF THIS COMMONWEALTH IF THE FUEL SUPPLY TANKS
9 OF THE VEHICLE CONTAIN DYED DIESEL FUEL UNLESS PERMITTED TO
10 DO SO UNDER A FEDERAL LAW OR REGULATION RELATING TO THE USE
11 OF DYED DIESEL FUEL ON THE HIGHWAYS.

12 (2) A PERSON MAY NOT SELL OR DELIVER ANY DYED DIESEL
13 FUEL KNOWING OR HAVING REASON TO KNOW THAT THE FUEL WILL BE
14 CONSUMED IN A HIGHWAY USE. A PERSON WHO DISPENSES DYED DIESEL
15 FUEL FROM A RETAIL PUMP THAT IS NOT PROPERLY LABELED WITH THE
16 NOTICE REQUIRED BY SUBSECTION (B) OR WHO KNOWINGLY DELIVERS
17 DYED DIESEL FUEL INTO THE STORAGE TANK OF SUCH A PUMP SHALL
18 BE PRESUMED TO KNOW THE FUEL WILL BE CONSUMED ON THE HIGHWAY.

19 (D) VIOLATIONS.--A PERSON MAY NOT DO ANY OF THE FOLLOWING:

20 (1) IMPORT, EXPORT OR TRANSPORT WITHIN THIS COMMONWEALTH
21 DIESEL FUEL, OTHER THAN DYED DIESEL FUEL, WITHOUT THE PERMIT
22 REQUIRED UNDER SUBSECTION (A)(1).

23 (2) TRANSPORT DIESEL FUEL IN THIS COMMONWEALTH WITHOUT
24 THE PERMIT REQUIRED UNDER SUBSECTION (A)(1).

25 (3) OPERATE A MOTOR VEHICLE ON THE PUBLIC HIGHWAYS OF
26 THIS COMMONWEALTH WITH DYED DIESEL FUEL IN THE FUEL SUPPLY
27 TANK EXCEPT AS PROVIDED IN SUBSECTION (C)(1).

28 (4) SELL OR DELIVER DYED DIESEL FUEL FROM A RETAIL PUMP
29 UNLESS THE PUMP IS PROPERLY LABELED AS REQUIRED UNDER
30 SUBSECTION (B).

1 (E) CRIMINAL PENALTY.--A PERSON WHO VIOLATES ANY PROVISION
2 OF SUBSECTION (D) COMMITS A SUMMARY OFFENSE AND SHALL, UPON
3 CONVICTION, BE SENTENCED TO PAY A FINE OF NOT LESS THAN \$100 NOR
4 MORE THAN \$2,000 OR TO IMPRISONMENT FOR NOT MORE THAN 90 DAYS,
5 OR BOTH.

6 (F) CIVIL PENALTY.--IN ADDITION TO ANY PENALTY PROVIDED IN
7 SUBSECTION (D), A PERSON WHO VIOLATES SUBSECTION (C)(1) OR (2)
8 SHALL BE ASSESSED A PENALTY OF \$1,000 OR \$10 PER GALLON OF DYED
9 DIESEL FUEL INVOLVED IN THE SALE, DELIVERY OR CONSUMPTION,
10 WHICHEVER AMOUNT IS MORE. THIS AMOUNT SHALL BE MULTIPLIED BY THE
11 NUMBER OF PRIOR PENALTIES IMPOSED ON THE VIOLATOR UNDER THIS
12 SUBSECTION. THE RESULTING PRODUCT SHALL BE THE PENALTY TO BE
13 IMPOSED.

14 (G) ENFORCEMENT.--

15 (1) ANY REVENUE ENFORCEMENT AGENT OR OTHER PERSON
16 AUTHORIZED BY THE DEPARTMENT MAY ENTER ANY PLACE WHERE FUELS
17 ARE PRODUCED OR STORED AND MAY PHYSICALLY INSPECT ANY TANK,
18 RESERVOIR OR OTHER CONTAINER THAT CAN BE USED FOR THE
19 PRODUCTION, STORAGE OR TRANSPORTATION OF DIESEL FUEL, DIESEL
20 FUEL DYES OR DIESEL FUEL MARKERS. INSPECTION MAY ALSO BE MADE
21 OF ANY EQUIPMENT USED FOR OR IN CONNECTION WITH THE
22 PRODUCTION, STORAGE OR TRANSPORTATION OF DIESEL FUEL, DIESEL
23 FUEL DYES OR DIESEL FUEL MARKERS. THIS INCLUDES ANY EQUIPMENT
24 USED FOR THE DYEING OR MARKING OF DIESEL FUEL. BOOKS, RECORDS
25 AND OTHER DOCUMENTS MAY BE INSPECTED TO DETERMINE TAX
26 LIABILITY. AN AGENT MAY DETAIN A VEHICLE, VESSEL OR RAILROAD
27 TANK CAR PLACED ON A CUSTOMER'S SIDING FOR USE OR STORAGE FOR
28 THE PURPOSE OF INSPECTING FUEL TANKS OR FUEL STORAGE TANKS AS
29 NECESSARY TO DETERMINE THE AMOUNT AND COMPOSITION OF THE
30 FUEL. AN AGENT MAY TAKE AND REMOVE SAMPLES OF DIESEL FUEL IN

1 REASONABLE QUANTITIES NECESSARY TO DETERMINE THE COMPOSITION
2 OF THE FUEL.

3 (2) A PERSON THAT REFUSES TO ALLOW AN INSPECTION AS
4 PROVIDED IN THIS SUBSECTION COMMITS A SUMMARY OFFENSE AND
5 SHALL, UPON CONVICTION, BE SENTENCED TO PAY A FINE OF NOT
6 LESS THAN \$1,000 NOR MORE THAN \$2,000 FOR EACH REFUSAL.

7 § 9020. DISPOSITION OF FEES, FINES AND FORFEITURES.

8 EXCEPT AS OTHERWISE PROVIDED IN THIS CHAPTER, FEES, FINES,
9 PENALTIES AND BAIL FORFEITED, COLLECTED UNDER THIS CHAPTER,
10 SHALL BE PAID INTO THE STATE TREASURY, THROUGH THE DEPARTMENT,
11 AND CREDITED TO THE MOTOR LICENSE FUND.

12 § 9021. CERTIFIED COPIES OF RECORDS.

13 THE FEE FOR A CERTIFIED COPY OR CERTIFIED PHOTOSTATIC COPY OF
14 ANY DEPARTMENT RECORD SHALL BE \$1. FEES SHALL NOT BE CHARGED FOR
15 CERTIFIED COPIES OR CERTIFIED PHOTOSTATIC COPIES OF ANY
16 DEPARTMENT RECORD FURNISHED TO FEDERAL, STATE, COUNTY OR
17 MUNICIPAL AUTHORITIES.

18 § 9022. UNCOLLECTIBLE CHECKS.

19 IF A CHECK ISSUED IN PAYMENT OF TAX, PENALTY OR INTEREST
20 IMPOSED BY THIS CHAPTER IS RETURNED TO THE DEPARTMENT AS
21 UNCOLLECTIBLE, THE DEPARTMENT SHALL CHARGE A FEE OF \$5 PER
22 HUNDRED DOLLARS, OR FRACTIONAL PART THEREOF, PLUS ALL PROTEST
23 FEES, TO THE PERSON PRESENTING THE CHECK TO THE DEPARTMENT.

24 SECTION 13. SECTIONS 9101, 9102 AND 9104 OF TITLE 75 ARE
25 AMENDED TO READ:

26 § 9101. DEFINITIONS.

27 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER
28 SHALL HAVE, UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE, THE
29 MEANINGS GIVEN TO THEM IN THIS SECTION:

30 ["ASHMA." ONE HUNDRED PERCENT OF ALL ADDITIONAL STATE

1 HIGHWAY MAINTENANCE APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS
2 IN EXCESS OF 95% OF THE TOTAL OF ALL COUNTIES' BASE ALLOCATIONS.

3 "BASE ALLOCATION." THE TOTAL HIGHWAY MAINTENANCE
4 APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS RECEIVED BY A COUNTY
5 MAINTENANCE DISTRICT FOR EITHER FISCAL YEAR 1978-1979 OR, BASED
6 ON THE BEST CURRENT INFORMATION AVAILABLE TO THE DEPARTMENT AND
7 CERTIFIED BY THE GOVERNOR AS OF MAY 21, 1980, FISCAL YEAR 1979-
8 1980, WHICHEVER IS GREATER.

9 "BD." THE NUMBER OF SQUARE FEET OF STATE HIGHWAY BRIDGE DECK
10 IN EACH COUNTY AS A PROPORTION OF THE TOTAL AMOUNT OF SQUARE
11 FEET OF STATE HIGHWAY BRIDGE DECK IN THIS COMMONWEALTH.]

12 "ASHMA." ALL ADDITIONAL STATE FUNDS FROM THE HIGHWAY
13 MAINTENANCE APPROPRIATION, THE SECONDARY ROADS, MAINTENANCE AND
14 RESURFACING EXECUTIVE AUTHORIZATION AND SUPPLEMENTAL
15 DISTRIBUTIONS PURSUANT TO SECTION 9502(A)(2)(I) AND (3)(II)
16 (RELATING TO IMPOSITION OF TAX) IN EXCESS OF ALL COUNTIES' BASE
17 ALLOCATIONS.

18 "BASE ALLOCATION." THE ANNUAL EXPENDITURE FOR ROUTINE
19 MAINTENANCE OPERATIONS BY A COUNTY MAINTENANCE DISTRICT AVERAGED
20 OVER THE IMMEDIATELY PRECEDING FIVE YEARS.

21 "BMD." THE BRIDGE MAINTENANCE DEFICIENCY INDEX BASED UPON
22 BRIDGE SAFETY INSPECTIONS CONDUCTED BY CERTIFIED PROFESSIONALS
23 WHO HAVE PHYSICALLY EVALUATED THE CONDITION OF ALL STATE HIGHWAY
24 BRIDGES GREATER THAN OR EQUAL TO EIGHT FEET IN LENGTH ON A
25 PERIODIC BASIS IN ACCORDANCE WITH THE NATIONAL BRIDGE INSPECTION
26 STANDARDS. THE CRITERIA FOR DETERMINING ANY STATE HIGHWAY BRIDGE
27 MAINTENANCE DEFICIENCIES SHALL INCLUDE, BUT NOT BE LIMITED TO,
28 THE PRIORITY AND URGENCY OF MAINTENANCE NEEDS AND THE BRIDGE
29 DECK AREA OF ALL BRIDGES GREATER THAN OR EQUAL TO EIGHT FEET IN
30 LENGTH.

1 "C." WHEN USED ALONE OR IN CONJUNCTION WITH ANY FORMULA
2 PART, ANY GIVEN COUNTY.

3 "HIGHWAY MAINTENANCE." A PROGRAM TO PRESERVE, REPAIR AND
4 RESTORE A SYSTEM OF EXISTING STATE ROADWAYS WITH ITS ELEMENTS TO
5 ITS DESIGNED OR ACCEPTED CONFIGURATION. SYSTEM ELEMENTS INCLUDE
6 BUT ARE NOT LIMITED TO TRAVELWAY SURFACES, SHOULDERS, ROADSIDES,
7 DRAINAGE FACILITIES, BRIDGES, TUNNELS, SIGNS, MARKINGS, LIGHTING
8 AND FIXTURES. INCLUDED IN THE PROGRAM ARE SUCH TRAFFIC SERVICES
9 AS LIGHTING AND SIGNAL OPERATION, SNOW AND ICE REMOVAL AND
10 OPERATION OF ROADSIDE REST AREAS. HIGHWAY MAINTENANCE PROGRAMS
11 ARE DEVELOPED TO OFFSET THE EFFECTS OF WEATHER, ORGANIC GROWTH,
12 DETERIORATION, TRAFFIC WEAR, DAMAGE AND VANDALISM. DETERIORATION
13 WOULD INCLUDE EFFECTS OF AGING, MATERIAL FAILURES AND DESIGN AND
14 CONSTRUCTION FAULTS TO EXISTING STATE HIGHWAYS.

15 "LM." THE NUMBER OF ACTUAL STATE HIGHWAY LANE MILES IN EACH
16 COUNTY AS A PROPORTION OF THE TOTAL NUMBER OF STATE HIGHWAY LANE
17 MILES IN THIS COMMONWEALTH.

18 "ROUTINE MAINTENANCE OPERATIONS." HIGHWAY MAINTENANCE
19 ACTIVITIES INCLUDING TRAFFIC, ROADSIDE AND WINTER SERVICES
20 PERFORMED BY A COUNTY MAINTENANCE DISTRICT AND ALSO INCLUDING
21 COSTS INCURRED FOR PERSONNEL SERVICES, OPERATIONAL EXPENSES AND
22 FIXED ASSETS. THE TERM SHALL NOT INCLUDE THE COSTS OF ROADWAY
23 REPAIR AND RESTORATION.

24 "RPQ." THE RELATIVE PAVEMENT QUALITY INDEX WHICH SHALL BE
25 BASED UPON A ROAD QUALITY REPORT WHICH ENTAILS [THE USE OF
26 TRAINED PROFESSIONALS TO PHYSICALLY EVALUATE] THE EVALUATION OF
27 THE CONDITIONS OF THE HIGHWAYS IN EACH COUNTY ON A PERIODIC
28 BASIS. THE CRITERIA FOR DETERMINING ANY ROAD DEFICIENCIES SHALL
29 INCLUDE BUT NOT BE LIMITED TO ROAD SURFACE, FOUNDATION,
30 DRAINAGE, SHOULDERS AND OTHER SAFETY FEATURES SUCH AS ROAD

1 STRIPING, GUARDRAILS, MEDIAN BARRIERS AND SIGNS. THE INDEX SHALL
2 PROVIDE A REASONABLE COMPARISON OF HIGHWAY QUALITY AND
3 CONDITIONS BETWEEN ALL COUNTIES. THE REPORT INDICATING
4 METHODOLOGY UTILIZED AND THE RESULTING DATA SHALL BE SUBMITTED
5 ANNUALLY TO THE TRANSPORTATION COMMITTEES OF THE SENATE AND
6 HOUSE OF REPRESENTATIVES FOR THEIR REVIEW.

7 ["SI." THE SNOW INDEX FOR EACH COUNTY IS THE PRODUCT OF AN
8 AVERAGE OF THE IMMEDIATELY PRECEDING FOUR CALENDAR YEARS SNOW
9 DAYS FOR EACH COUNTY TIMES THE NUMBER OF STATE HIGHWAY LANE
10 MILES IN EACH COUNTY AS A PROPORTION OF THE SUM OF THE PRODUCTS
11 (SNOW DAYS TIMES LANE MILES) FOR EVERY COUNTY IN THIS
12 COMMONWEALTH.

13 "SNOW DAY." ANY DAY IN WHICH THE SNOW FALL REACHED OR
14 EXCEEDED ONE INCH IN DEPTH.]

15 "VEHICLE MILES." THE TOTAL NUMBER OF MILES TRAVELED BY ALL
16 VEHICLES ON STATE MAINTAINED ROADS WITHIN A COUNTY AS DETERMINED
17 BY THE DEPARTMENT.

18 "VM." THE NUMBER OF VEHICLE MILES TRAVELED IN EACH COUNTY AS
19 A PROPORTION OF THE TOTAL VEHICLE MILES TRAVELED IN THIS
20 COMMONWEALTH.

21 § 9102. DISTRIBUTION OF STATE HIGHWAY MAINTENANCE FUNDS.

22 (A) GENERAL RULE.--THE DEPARTMENT SHALL DISTRIBUTE [ALL]
23 HIGHWAY APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS FOR STATE
24 HIGHWAY MAINTENANCE IN THE VARIOUS COUNTY MAINTENANCE DISTRICTS
25 IN THE FOLLOWING MANNER:

26 (1) FOR ANY FISCAL YEAR IN WHICH THE TOTAL HIGHWAY
27 MAINTENANCE APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS ARE
28 EQUAL TO THE COMBINED TOTAL BASE ALLOCATIONS FOR ALL THE
29 COUNTY MAINTENANCE DISTRICTS, EACH MAINTENANCE DISTRICT SHALL
30 RECEIVE ITS BASE ALLOCATION.

1 (2) FOR ANY FISCAL YEAR IN WHICH THE TOTAL HIGHWAY
2 MAINTENANCE APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS ARE
3 LESS THAN THE COMBINED TOTAL BASE ALLOCATIONS OF ALL THE
4 COUNTY MAINTENANCE DISTRICTS, EACH MAINTENANCE DISTRICT'S
5 SHARE SHALL BE REDUCED, TO THE EXTENT NECESSARY TO BRING THE
6 TOTAL ALLOCATION WITHIN THE FUNDING LIMITS, IN THE SAME
7 PROPORTION THAT EACH COUNTY'S BASE ALLOCATIONS BEARS TO THE
8 COMBINED TOTAL OF ALL COUNTIES' BASE ALLOCATIONS.

9 (3) FOR ANY FISCAL YEAR IN WHICH THE TOTAL HIGHWAY
10 MAINTENANCE APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS ARE
11 GREATER THAN THE COMBINED TOTAL BASE ALLOCATIONS OF ALL THE
12 COUNTY MAINTENANCE DISTRICTS, THE FUNDS SHALL BE DISTRIBUTED
13 BASED UPON THE FORMULA IN SUBSECTION (B), BUT NOTWITHSTANDING
14 THE FORMULA CALCULATION FOR ANY PARTICULAR COUNTY, NO COUNTY
15 SHALL RECEIVE LESS THAN ITS BASE ALLOCATION IN ANY YEAR.

16 (B) FORMULA FOR DISTRIBUTION.--THE DEPARTMENT SHALL
17 DISTRIBUTE TO EACH COUNTY MAINTENANCE DISTRICT:

18 (1) AN AMOUNT EQUAL TO [95% OF] THE COUNTY'S BASE
19 ALLOCATION; PLUS

20 (2) AN AMOUNT BASED ON THE FOLLOWING [INCREMENTED]
21 INCREMENTAL FORMULA IN WHICH EACH COUNTY SHALL RECEIVE A
22 PORTION OF [100% OF ALL] STATE HIGHWAY MAINTENANCE
23 APPROPRIATIONS AND EXECUTIVE AUTHORIZATIONS IN EXCESS OF [95%
24 OF] THE TOTAL OF ALL COUNTIES' BASE ALLOCATIONS, EXPRESSED IN
25 THE FOLLOWING MANNER:

26 ASHMA (40% RPQC [+ 15% BDC] + 15% BMDC + 30% LMC + 15% VMC [+
27 15% SIC])

28 (C) ESTABLISHMENT OF APPLICABLE DATA.--THE APPLICABLE DATA
29 FOR ALL COUNTIES CORRESPONDING TO EACH INDIVIDUAL FACTOR IN THE
30 INCREMENTAL FORMULA IN SUBSECTION (B) SHALL BE ESTABLISHED AND

1 CERTIFIED BY THE GOVERNOR [BASED ON THE BEST CURRENT INFORMATION
2 AVAILABLE AS OF MAY 21, 1980, AND SUCH DATA SHALL BE UPDATED AND
3 RECERTIFIED ON] BY MAY 1 OF EACH YEAR [THEREAFTER] BASED ON THE
4 BEST INFORMATION AVAILABLE AT THAT TIME FOR THE IMMEDIATELY
5 PRECEDING [12-MONTH PERIOD.] FIVE-YEAR PERIOD WITH THE EXCEPTION
6 OF BMD. THE SUBMISSION OF DATA RELATIVE TO BMD SHALL ONLY
7 INCLUDE THE IMMEDIATELY PRECEDING 12-MONTH PERIOD BEGINNING WITH
8 FISCAL YEAR 1997-1998. IN EACH SUBSEQUENT FISCAL YEAR, AN
9 ADDITIONAL YEAR OF DATA RELATIVE TO BMD SHALL BE ADDED UNTIL
10 SUCH TIME AS DATA FROM A FIVE-YEAR PERIOD HAS BEEN ACCUMULATED.

11 (D) EFFECT OF INSUFFICIENT FUNDS.--IN THE EVENT SUFFICIENT
12 FUNDS ARE NOT AVAILABLE TO FULLY FUND ALL COUNTY MAINTENANCE
13 DISTRICTS UNDER THE FORMULA IN SUBSECTION (B) DUE TO THE HOLD
14 HARMLESS PROVISION IN SUBSECTION (A), EACH COUNTY MAINTENANCE
15 DISTRICT RECEIVING AN INCREASE ABOVE ITS BASE ALLOCATION SHALL
16 HAVE ITS SHARE REDUCED IN THE PROPORTION THAT THE INCREASE OVER
17 ITS BASE ALLOCATION BEARS TO THE TOTAL INCREASES OVER THE BASE
18 ALLOCATION OF ALL COUNTIES ENTITLED TO AN INCREASE, TO THE
19 EXTENT NECESSARY TO BRING THE TOTAL ALLOCATIONS WITHIN THE
20 FUNDING LIMIT.

21 § 9104. STANDARDS AND METHODOLOGY FOR DATA COLLECTION.

22 THE DEPARTMENT SHALL INITIALLY DETERMINE THE STANDARDS AND
23 METHODOLOGY FOR DATA COLLECTION AND SHALL, WITHIN TEN DAYS OF
24 THE EFFECTIVE DATE OF THIS CHAPTER[, PROMULGATE THEM IN THE FORM
25 OF REGULATIONS] AND PUBLISH THEM IN THE PENNSYLVANIA BULLETIN AS
26 A BASIS FOR MAKING SUCH DETERMINATIONS IN SUBSEQUENT YEARS.

27 SECTION 14. TITLE 75 IS AMENDED BY ADDING A SECTION TO READ:

28 § 9106. DIRT AND GRAVEL ROAD MAINTENANCE.

29 (A) STATEMENT OF PURPOSE.--IT IS THE INTENT AND PURPOSE OF
30 THIS SECTION:

1 (1) TO FUND SAFE, EFFICIENT AND ENVIRONMENTALLY SOUND
2 MAINTENANCE OF SECTIONS OF DIRT AND GRAVEL ROADS WHICH HAVE
3 BEEN IDENTIFIED AS SOURCES OF DUST AND SEDIMENT POLLUTION.

4 (2) TO ESTABLISH A DEDICATED AND EARMARKED FUNDING
5 MECHANISM THAT PROVIDES STREAMLINED APPROPRIATION TO THE
6 COUNTY LEVEL AND ENABLES LOCAL OFFICIALS TO ESTABLISH FISCAL
7 AND ENVIRONMENTAL CONTROLS.

8 (B) GENERAL RULE.--OF THE FUNDS AVAILABLE UNDER SECTION
9 9502(A)(1) (RELATING TO IMPOSITION OF TAX), \$1,000,000 SHALL BE
10 ANNUALLY DISTRIBUTED TO THE DEPARTMENT OF CONSERVATION AND
11 NATURAL RESOURCES FOR THE MAINTENANCE AND MITIGATION OF DUST AND
12 SEDIMENT POLLUTION FROM FORESTRY ROADS. FUNDS IN THE AMOUNT OF
13 \$4,000,000 SHALL BE APPROPRIATED ANNUALLY TO THE STATE
14 CONSERVATION COMMISSION AND ADMINISTERED IN A NONLAPSING,
15 NONTRANSFERABLE ACCOUNT, RESTRICTED TO MAINTENANCE AND
16 IMPROVEMENT OF DIRT AND GRAVEL ROADS. THE STATE CONSERVATION
17 COMMISSION SHALL APPORTION THE FUNDS BASED ON WRITTEN CRITERIA
18 IT DEVELOPS TO ESTABLISH PRIORITIES BASED ON PREVENTING DUST AND
19 SEDIMENT POLLUTION. IN THE FIRST FISCAL YEAR, TOP PRIORITY SHALL
20 BE GIVEN TO SPECIFIC TROUBLE SPOT LOCATIONS ALREADY MAPPED BY
21 THE TASK FORCE ON DIRT AND GRAVEL ROADS AND AVAILABLE FROM THE
22 DEPARTMENT.

23 (C) APPORTIONMENT CRITERIA.--THE APPORTIONMENT CRITERIA
24 SHALL:

25 (1) BE BASED ON VERIFIED NEED TO CORRECT POLLUTION
26 PROBLEMS RELATED TO THE ROAD.

27 (2) CONSIDER THE TOTAL MILES OF DIRT AND GRAVEL ROADS
28 MAINTAINED BY LOCAL MUNICIPALITIES OR STATE AGENCIES THAT ARE
29 OPEN TO THE PUBLIC DURING ANY PERIOD OF THE YEAR.

30 (3) CONSIDER TOTAL MILES OF DIRT AND GRAVEL ROADS WITHIN

1 WATERSHEDS PROTECTED AS OF NOVEMBER 1996 AS EXCEPTIONAL VALUE
2 OR HIGH QUALITY WATERS OF THIS COMMONWEALTH.

3 (4) CONSIDER ALLOWANCES FOR THE LOCAL COSTS OF LIMESTONE
4 AGGREGATE.

5 (5) CONSIDER THE COMMITMENTS OF GRANT APPLICANTS TO
6 COMPLY WITH THE NONPOLLUTION REQUIREMENTS ESTABLISHED.

7 (D) STATE CONSERVATION COMMISSION.--THE STATE CONSERVATION
8 COMMISSION SHALL:

9 (1) ADOPT PERFORMANCE STANDARDS.

10 (2) PROVIDE FOR A SYSTEM OF AUDIT.

11 (3) ANNUALLY ASSESS THE PROGRAM AND ANNUALLY REPORT TO
12 THE TRANSPORTATION COMMITTEE OF THE SENATE AND THE
13 TRANSPORTATION COMMITTEE OF THE HOUSE OF REPRESENTATIVES ON
14 ITS ACCEPTANCE AND EFFECTIVENESS.

15 THE STATE CONSERVATION COMMISSION SHALL BE ENTITLED TO WITHHOLD
16 AND EXPEND THE COSTS OF THE AUDIT AND REPORT PREPARATION UP TO
17 THE MAXIMUM LIMIT OF 2% OF THE FUNDS ADMINISTERED.

18 (E) QUALITY ASSURANCE BOARDS.--APPORTIONED FUNDS ARE TO BE
19 DISPERSED TO COUNTY CONSERVATION DISTRICTS WHICH APPLY FOR THEM
20 AND ARE TO BE USED BY STATE AGENCIES AND LOCAL MUNICIPALITIES
21 THAT MAINTAIN ROADS WITHIN THE COUNTY AND FULFILL CERTAIN
22 REQUIREMENTS SPECIFIED UNDER SUBSECTION (G). WITHIN THE
23 CONSERVATION DISTRICT A QUALITY ASSURANCE BOARD SHALL BE
24 IMPANELED TO ESTABLISH AND ADMINISTER THE GRANT PROGRAM. THE
25 FOUR-MEMBER QUALITY ASSURANCE BOARD IS TO BE COMPRISED OF A
26 NONVOTING CHAIRMAN APPOINTED BY THE CONSERVATION DISTRICT
27 DIRECTORS AND ONE LOCAL REPRESENTATIVE APPOINTED BY EACH OF THE
28 FOLLOWING ENTITIES:

29 (1) THE FEDERAL NATURAL RESOURCE CONSERVATION SERVICE.

30 (2) THE PENNSYLVANIA FISH AND BOAT COMMISSION.

1 (3) THE COUNTY CONSERVATION DISTRICT.
2 IF CIRCUMSTANCES REQUIRE, THE CHAIRMAN MAY VOTE TO DECIDE A TIE
3 VOTE.

4 (F) ADMINISTRATION.--THE QUALITY ASSURANCE BOARD'S
5 ADMINISTRATION OF FUNDING SHALL INCLUDE:

6 (1) ADOPTION OF WRITTEN CRITERIA TO ASSURE EQUAL ACCESS
7 FOR ALL ELIGIBLE APPLICANTS WITHIN SPECIFIED FUNDING
8 CATEGORIES.

9 (2) PROVISION OF DOCUMENTATION THAT APPLICATION HAS BEEN
10 MADE FOR ALL REQUIRED PERMITS.

11 (3) ADOPTION OF PROCEDURES THAT ASSURE A MINIMAL AMOUNT
12 OF PROCEDURAL PAPERWORK.

13 (4) ADOPTION OF WRITTEN CRITERIA TO SPECIFY PRIORITIES.

14 (5) ADOPTION OF FUNDING CATEGORIES TO PROVIDE FOR
15 SEPARATE BUDGETING FOR:

16 (I) DEPARTMENT OF CONSERVATION AND NATURAL
17 RESOURCES, BUREAU OF FORESTRY ROADS.

18 (II) MUNICIPAL GOVERNMENT ROADS.

19 (III) ROAD DEMONSTRATION PROJECTS.

20 (IV) TRAINING GRANTS RESTRICTED TO 15% OF FUNDING.

21 (V) ADMINISTRATIVE COSTS, LIMITED TO ACTUAL
22 DOCUMENTED COSTS AND RESTRICTED TO A MAXIMUM OF 10%.

23 (6) ADOPTION OF INCENTIVES FOR TRAINING ROAD MANAGERS
24 AND EQUIPMENT OPERATORS.

25 (7) ADOPTION OF STANDARDS THAT PROHIBIT USE OF MATERIALS
26 OR PRACTICES WHICH ARE ENVIRONMENTALLY HARMFUL.

27 (8) ADOPTION OF SITE INSPECTION REQUIREMENTS TO VERIFY
28 COMPLETION OF WORK.

29 (G) GRANT APPLICATIONS.--EACH GRANT APPLICATION SHALL:

30 (1) BE SPECIFIC TO ONE WORK LOCATION OR ONE TYPE OF

1 WORK, EXCEPT THAT ALL STATE FOREST ROADS WITHIN ONE COUNTY
2 AND WITHIN ONE FOREST DISTRICT MAY BE AUTHORIZED ON A SINGLE
3 GRANT.

4 (2) EXPEDITE THE APPROVAL PROCESS BY ALLOWING THE
5 QUALITY ASSURANCE BOARD TO INSERT ADDITIONAL REQUIREMENTS
6 THAT COMPLETE AND QUALIFY THE GRANT FOR APPROVAL AND WHICH
7 WHEN ACCEPTED BY THE APPLICANT BECOME A BINDING OBLIGATION ON
8 THE APPLICANT.

9 (3) REQUIRE MINIMAL HANDWRITTEN INFORMATION SUCH AS
10 LOCATION, PROBLEM BEING SOLVED, BASIS OF COST ESTIMATE,
11 PROJECT WORK SCHEDULE, BASIS OF SUCCESSFUL COMPLETION AND
12 TYPE AND AMOUNT OF POLLUTION REDUCED.

13 THE GRANT APPLICATION SHALL NOT EXCEED ONE PAGE WITH REFERENCE
14 TO PUBLISHED STANDARDS BEING ACCEPTABLE.

15 SECTION 15 SECTION 9501 OF TITLE 75 IS REPEALED.

16 SECTION 16. SECTIONS 9401, 9402, 9403(B)(1) AND (2), 9404(A)
17 AND (C), 9405(A)(1) AND (2)(I), (B), (C)(2), (D) AND (I), 9501,
18 9502(A), (D), (E), (F), (G), (H), (I), (J) AND (K) OF TITLE 75
19 ARE AMENDED TO READ:

20 § 9401. SHORT TITLE OF CHAPTER.

21 THIS CHAPTER SHALL BE KNOWN AND MAY BE CITED AS THE LIQUID
22 FUELS AND [FUEL USE TAX] FUELS TAX ENFORCEMENT ACT.

23 § 9402. CONSTRUCTION OF CHAPTER.

24 THIS CHAPTER SHALL BE CONSTRUED IN CONJUNCTION WITH [THE ACT
25 OF MAY 21, 1931 (P.L.149, NO.105), KNOWN AS THE LIQUID FUELS TAX
26 ACT, AND THE ACT OF JANUARY 14, 1952 (1951 P.L.1965, NO.550),
27 KNOWN AS THE FUEL USE TAX ACT,] CHAPTER 90 (RELATING TO LIQUID
28 FUELS AND FUELS TAX) AND ANY TERMS DEFINED THEREIN SHALL HAVE
29 THE SAME MEANINGS WHEN USED IN THIS CHAPTER.

30 § 9403. REVENUE AGENTS; POWERS.

1 * * *

2 (B) POWERS.--REVENUE AGENTS SHALL HAVE THE POWER TO:

3 (1) ENFORCE THE PROVISIONS OF THIS CHAPTER[, THE ACT OF
4 MAY 21, 1931 (P.L.149, NO.105), KNOWN AS THE LIQUID FUELS TAX
5 ACT, AND THE ACT OF JANUARY 14, 1952 (1951 P.L.1965, NO.550),
6 KNOWN AS THE FUEL USE TAX ACT,] AND CHAPTER 90 (RELATING TO
7 LIQUID FUELS AND FUELS TAX) AND TO ARREST, WITH OR WITHOUT A
8 WARRANT, ANY PERSON VIOLATING SUCH PROVISIONS.

9 (2) STOP A VEHICLE, UPON REQUEST OR SIGNAL, FOR THE
10 PURPOSE OF INSPECTION FOR COMPLIANCE WITH THE PROVISIONS OF
11 THIS CHAPTER[, THE LIQUID FUELS TAX ACT OR THE FUEL USE TAX
12 ACT] AND CHAPTER 90.

13 * * *

14 § 9404. VIOLATIONS AND PENALTIES.

15 (A) VIOLATIONS.--ON AND AFTER THE EFFECTIVE DATE OF THIS
16 CHAPTER, IT SHALL BE MADE UNLAWFUL FOR:

17 (1) A PERSON, OTHER THAN A COMMON OR CONTRACT CARRIER,
18 TO IMPORT OR CAUSE TO BE IMPORTED LIQUID FUELS OR FUELS INTO
19 THIS COMMONWEALTH UNLESS THE PERSON POSSESSES A VALID LIQUID
20 FUELS OR FUELS PERMIT.

21 (2) A COMMON OR CONTRACT CARRIER TO KNOWINGLY TRANSPORT
22 LIQUID FUELS OR FUELS INTO THIS COMMONWEALTH ON BEHALF OF ANY
23 PERSON WHO DOES NOT POSSESS A VALID LIQUID FUELS OR FUELS
24 PERMIT.

25 (3) A DISTRIBUTOR TO CONTINUE TO ENGAGE IN OR TO BEGIN
26 TO ENGAGE IN THE USE OR SALE AND DELIVERY OF LIQUID FUELS AND
27 FUELS WITHIN THIS COMMONWEALTH UNLESS A LIQUID FUELS PERMIT
28 OR PERMITS OR FUELS PERMIT OR PERMITS SHALL HAVE BEEN ISSUED
29 TO HIM AS PRESCRIBED IN [THE ACT OF MAY 21, 1931 (P.L.149,
30 NO.105), KNOWN AS THE LIQUID FUELS TAX ACT, AND THE ACT OF

1 JANUARY 14, 1952 (1951 P.L.1965, NO.550), KNOWN AS THE FUEL
2 USE TAX ACT] CHAPTER 90 (RELATING TO LIQUID FUELS AND FUELS
3 TAX). EACH DAY IN WHICH ANY DISTRIBUTOR SHALL ENGAGE IN THE
4 USE OR SALE AND DELIVERY OF LIQUID FUELS OR FUELS WITHIN THIS
5 COMMONWEALTH WITHOUT A LIQUID FUELS PERMIT OR PERMITS OR
6 FUELS PERMIT OR PERMITS, AS REQUIRED BY LAW, SHALL CONSTITUTE
7 A SEPARATE OFFENSE.

8 [(4) A DEALER OR USER TO ENGAGE IN OR BEGIN TO ENGAGE IN
9 THE USE OR SALE AND DELIVERY OF FUELS WITHIN THIS
10 COMMONWEALTH UNLESS A LICENSE SHALL HAVE BEEN ISSUED TO HIM
11 AS PRESCRIBED IN THE FUEL USE TAX ACT. EACH DAY IN WHICH ANY
12 DEALER OR USER SHALL ENGAGE IN THE USE OF FUELS WITHIN THIS
13 COMMONWEALTH WITHOUT A LICENSE, AS REQUIRED BY LAW, SHALL
14 CONSTITUTE A SEPARATE OFFENSE.]

15 (5) A DISTRIBUTOR, [DEALER-USER] DEALER OR ANY OTHER
16 PERSON WHO IS REQUIRED BY LAW TO MAINTAIN AND KEEP RECORDS TO
17 FAIL TO MAINTAIN AND KEEP THE RECORDS REQUIRED BY SECTION 9
18 OF THE LIQUID FUELS TAX ACT OR [SECTION 9 OF THE FUEL USE TAX
19 ACT] SECTION 9009 (RELATING TO RETENTION OF RECORDS BY
20 DISTRIBUTORS AND DEALERS).

21 (6) A PERSON TO ASSIGN OR ATTEMPT TO ASSIGN A LIQUID
22 FUELS OR FUELS PERMIT [OR FUEL USE TAX LICENSE].

23 (7) A PERSON TO FAIL TO DISPLAY CONSPICUOUSLY HIS LIQUID
24 FUELS PERMIT OR [FUEL USE TAX LICENSE AS REQUIRED BY THE
25 LIQUID FUELS TAX ACT OR THE FUEL USE TAX ACT] FUELS PERMIT AS
26 REQUIRED BY CHAPTER 90.

27 (8) A PERSON TO REFUSE, NEGLECT OR FAIL TO SURRENDER A
28 LIQUID FUELS PERMIT OR [FUEL USE TAX LICENSE AS REQUIRED BY
29 THE LIQUID FUELS TAX ACT OR THE FUEL USE TAX ACT] FUELS
30 PERMIT AS REQUIRED BY CHAPTER 90.

1 * * *

2 (C) RESTRAINING PROHIBITED ACTS.--UPON THE OCCURRENCE OF TWO
3 OR MORE VIOLATIONS OF SUBSECTION (A)(3) OR (4) WITHIN A 30-DAY
4 PERIOD, THE DEPARTMENT OF REVENUE MAY INSTITUTE A CIVIL ACTION
5 IN THE COURT OF COMMON PLEAS OF THE JUDICIAL DISTRICT IN WHICH A
6 VIOLATION OCCURS FOR INJUNCTIVE RELIEF TO RESTRAIN THE VIOLATION
7 AND FOR SUCH OTHER RELIEF AS THE COURT SHALL DEEM PROPER.
8 NEITHER THE INSTITUTION OF SUCH AN ACTION NOR ANY OF THE
9 PROCEEDINGS THEREIN SHALL RELIEVE ANY PARTY TO THE PROCEEDINGS
10 FROM OTHER FINES OR PENALTIES PRESCRIBED FOR THE VIOLATION OF
11 THIS CHAPTER[, THE LIQUID FUELS TAX ACT OR THE FUEL USE TAX ACT]
12 OR CHAPTER 90.

13 * * *

14 § 9405. FORFEITURES; PROCESS AND PROCEDURES.

15 (A) SUBJECTS OF FORFEITURE.--THE FOLLOWING ARE SUBJECT TO
16 FORFEITURE TO THE COMMONWEALTH AND NO PROPERTY RIGHT SHALL EXIST
17 IN THEM:

18 (1) ANY LIQUID FUELS OR FUELS PRODUCED IN OR IMPORTED
19 INTO THIS COMMONWEALTH BY ANY DISTRIBUTOR WHO DOES NOT
20 POSSESS A VALID LIQUID FUELS TAX PERMIT OR FUELS PERMIT AS
21 REQUIRED BY [SECTION 3 OF THE ACT OF MAY 21, 1931 (P.L.149,
22 NO.105), KNOWN AS THE LIQUID FUELS TAX ACT] SECTION 9003
23 (RELATING TO LIQUID FUEL AND FUELS PERMITS; BOND OR DEPOSIT
24 OF SECURITIES), EXCEPT LIQUID FUELS OR FUELS IMPORTED IN
25 BARRELS, DRUMS OR SIMILAR CONTAINERS WITH A CAPACITY OF NOT
26 MORE THAN 55 GALLONS IN EACH BARREL, DRUM OR CONTAINER.

27 (2) ALL CONVEYANCES, INCLUDING VEHICLES OR VESSELS, USED
28 TO TRANSPORT LIQUID FUELS OR FUELS AS DESCRIBED IN PARAGRAPH
29 (1) EXCEPT:

30 (I) NO CONVEYANCE USED BY ANY PERSON AS A COMMON

1 CARRIER IN THE TRANSACTION OF BUSINESS AS A COMMON
2 CARRIER IS SUBJECT TO FORFEITURE UNDER THIS SECTION
3 UNLESS IT APPEARS THAT THE OWNER OR OTHER PERSON IN
4 CHARGE OF THE CONVEYANCE IS A CONSENTING PARTY OR PRIVY
5 TO A VIOLATION OF [THE LIQUID FUELS TAX ACT] CHAPTER 90
6 (RELATING TO LIQUID FUELS AND FUELS TAX); AND

7 * * *

8 (B) METHOD OF SEIZURE.--PROPERTY SUBJECT TO FORFEITURE UNDER
9 THIS SECTION MAY BE SEIZED BY THE DEPARTMENT OF REVENUE UPON
10 PROCESS ISSUED BY ANY COURT OF COMMON PLEAS HAVING JURISDICTION
11 OVER THE PROPERTY. SEIZURE WITHOUT PROCESS MAY BE MADE IF THE
12 SEIZURE IS INCIDENT TO AN INSPECTION OR ARREST FOR A VIOLATION
13 OF THIS [ACT OR THE LIQUID FUELS TAX ACT] CHAPTER OR CHAPTER 90.

14 (C) LIMIT ON RETURN OF PROPERTY.--

15 * * *

16 (2) ANY LIQUID FUELS OR FUELS SEIZED UNDER THIS SECTION
17 MAY BE IMMEDIATELY USED FOR ANY PUBLIC PURPOSE OR SOLD TO ANY
18 PERSON AT THE DISCRETION OF THE SECRETARY OF REVENUE. IF SUCH
19 LIQUID FUELS OR FUELS ARE DETERMINED NOT TO BE SUBJECT TO
20 FORFEITURE, THEY NEED NOT BE RETURNED TO THE OWNER OR ANY
21 OTHER PERSON MAKING A CLAIM THERETO, BUT AT THE OPTION OF THE
22 SECRETARY OF REVENUE AN AMOUNT EQUAL TO THE WHOLESALE VALUE
23 OF THE LIQUID FUELS OR FUELS AS DETERMINED ON THE DATE OF
24 SEIZURE MAY BE RETURNED.

25 (D) IN REM PROCEEDINGS.--THE PROCEEDINGS FOR THE FORFEITURE
26 OF ANY LIQUID FUELS OR FUELS OR CONVEYANCES SEIZED UNDER THIS
27 SECTION SHALL BE IN REM. THE COMMONWEALTH SHALL BE THE PLAINTIFF
28 AND THE PROPERTY SHALL BE THE DEFENDANT. A PETITION SHALL BE
29 FILED, WITHIN FIVE DAYS AFTER SEIZURE, IN THE COURT OF COMMON
30 PLEAS OF THE COUNTY IN WHICH THE PROPERTY WAS SEIZED BY REVENUE

1 AGENTS OF THE DEPARTMENT OF REVENUE, VERIFIED BY OATH OR
2 AFFIRMATION OF ANY REVENUE AGENT. IN THE EVENT THAT THE PETITION
3 IS NOT FILED WITHIN THE TIME PRESCRIBED HEREIN, THE SEIZED
4 PROPERTY SHALL BE IMMEDIATELY RETURNED TO THE PERSON FROM WHOM
5 SEIZED OR THE OWNER THEREOF.

6 * * *

7 (I) STANDARD OF PROOF.--THE CLAIMANT SHALL HAVE THE BURDEN
8 OF PROVING THAT HE IS NOT SUBJECT TO THE PROVISIONS OF THIS
9 SECTION, BUT THE BURDEN OF PROOF SHALL BE UPON THE COMMONWEALTH
10 TO PROVE ALL OTHER FACTS NECESSARY FOR THE FORFEITURE OF THE
11 PROPERTY. IN THE EVENT THAT THE COMMONWEALTH HAS NOT MET ITS
12 BURDEN BY A PREPONDERANCE OF THE EVIDENCE OR THE CLAIMANT HAS
13 PROVED THAT HE IS NOT SUBJECT TO THE PROVISIONS OF THIS SECTION,
14 THE COURT SHALL ORDER THE PROPERTY RETURNED TO THE CLAIMANT;
15 OTHERWISE, THE COURT SHALL ORDER THE PROPERTY FORFEITED TO THE
16 COMMONWEALTH. IN THE CASE OF A MOTOR VEHICLE, VESSEL OR
17 CONVEYANCE, SHOULD THE CLAIMANT PROVE TO THE SATISFACTION OF THE
18 COURT THAT HE IS THE REGISTERED OWNER OF THE MOTOR VEHICLE,
19 VESSEL OR CONVEYANCE AND THAT HE DID NOT KNOW [NOR HAD] OR HAVE
20 REASON TO KNOW THAT IT WAS BEING USED TO TRANSPORT LIQUID FUELS
21 OR FUELS IN VIOLATION OF THE PROVISIONS OF [SECTION 4 OF THE
22 LIQUID FUELS TAX ACT] SECTION 9404 (RELATING TO VIOLATIONS AND
23 PENALTIES) OR 9019 (RELATING TO DIESEL FUEL IMPORTERS AND
24 TRANSPORTERS; PROHIBITING USE OF DYED DIESEL FUEL ON HIGHWAYS;
25 VIOLATIONS AND PENALTIES), THE COURT IN ITS DISCRETION MAY ORDER
26 THE [SAME] MOTOR VEHICLE, VESSEL OR CONVEYANCE RETURNED TO THE
27 CLAIMANT.

28 * * *

29 [§ 9501. DEFINITIONS.

30 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER

1 SHALL HAVE, UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE, THE
2 MEANINGS GIVEN TO THEM IN THIS SECTION:

3 "AVERAGE WHOLESALE PRICE." THE AVERAGE WHOLESALE PRICE PER
4 GALLON OF ALL TAXABLE PETROLEUM PRODUCTS, EXCLUDING THE FEDERAL
5 EXCISE TAX AND ALL LIQUID FUELS TAXES, AS DETERMINED BY THE
6 DEPARTMENT. IN NO CASE SHALL THE AVERAGE WHOLESALE PRICE BE LESS
7 THAN 90¢ OR MORE THAN \$1.25 PER GALLON.

8 "DEPARTMENT." THE DEPARTMENT OF REVENUE OF THE COMMONWEALTH.

9 "MOTOR VEHICLE." ALL VEHICLES, ENGINES, MACHINES OR
10 MECHANICAL CONTRIVANCES WHICH ARE PROPELLED BY INTERNAL
11 COMBUSTION ENGINES OR MOTORS.

12 "OIL COMPANY." EVERY CORPORATION, ASSOCIATION, JOINT-STOCK
13 ASSOCIATION, PARTNERSHIP, LIMITED PARTNERSHIP, COPARTNERSHIP,
14 NATURAL INDIVIDUAL OR INDIVIDUALS, AND ANY BUSINESS CONDUCTED BY
15 A TRUSTEE OR TRUSTEES WHEREIN EVIDENCE OF OWNERSHIP IS EVIDENCED
16 BY CERTIFICATE OR WRITTEN INSTRUMENT, FORMED FOR OR ENGAGED IN
17 THE SALE OR THE IMPORTATION OF PETROLEUM PRODUCTS WITHIN THIS
18 COMMONWEALTH.

19 "PERSON." ANY OIL COMPANY SUBJECT TO TAX UNDER THIS CHAPTER.

20 "PETROLEUM PRODUCTS." ANY PRODUCT OF THE INDUSTRIAL
21 PROCESSING OF CRUDE OIL AND ITS FRACTIONATION PRODUCTS
22 MANUFACTURED OR REFINED OR USED FOR THE GENERATION OF POWER USED
23 IN AN INTERNAL COMBUSTION ENGINE FOR THE GENERATION OF POWER TO
24 PROPEL MOTOR VEHICLES OF ANY KIND OR CHARACTER ON THE PUBLIC
25 HIGHWAYS. PETROLEUM PRODUCTS INCLUDE BUT ARE NOT LIMITED TO
26 GASOLINE, DIESEL FUEL, KEROSENE, PROPANE AND ANY OTHER PRODUCT
27 OF CRUDE OIL USED FOR SUCH PURPOSE. PETROLEUM PRODUCTS DO NOT
28 INCLUDE ANY PRODUCT USED FOR RESIDENTIAL HEATING PURPOSES OR IN
29 THE GENERATION OF ELECTRICITY BY A PUBLIC UTILITY, RURAL
30 ELECTRIC ASSOCIATION OR MUNICIPALITY.

1 "PETROLEUM REVENUE." AN AMOUNT DERIVED BY MULTIPLYING THE
2 NUMBER OF GALLONS OF PETROLEUM PRODUCTS, OTHERWISE SUBJECT TO
3 LIQUID FUELS TAXES, AT THE TIME OF THEIR FIRST SALE TO WHOLESALE
4 OR RETAIL DEALERS IN THIS COMMONWEALTH FOR MARKETING AND
5 DISTRIBUTION OR TO A DIRECT USER PLUS THE NUMBER OF GALLONS USED
6 BY THE FIRST SELLER IN THIS COMMONWEALTH BY THE AVERAGE
7 WHOLESALE PRICE. A DEDUCTION SHALL BE ALLOWED FOR RETURNED
8 MERCHANDISE. SALES OF PETROLEUM PRODUCTS ARE ALLOCABLE TO THIS
9 COMMONWEALTH IF THE PROPERTY IS DELIVERED OR SHIPPED TO A
10 PURCHASER LOCATED WITHIN THIS COMMONWEALTH REGARDLESS OF THE
11 F.O.B. POINT OR OTHER CONDITIONS OF THE SALE. THE IMPORTATION OF
12 PETROLEUM PRODUCTS INTO THIS COMMONWEALTH UPON WHICH THIS TAX
13 HAS NOT BEEN IMPOSED OR COLLECTED SHALL CONSTITUTE A SALE WITHIN
14 THIS COMMONWEALTH AND THE IMPORTING PURCHASER SHALL BE DEEMED AN
15 OIL COMPANY FOR THE PURPOSES OF THIS CHAPTER. SUBSEQUENT
16 EXPORTATION OF THESE IMPORTED PRODUCTS FROM THIS COMMONWEALTH
17 SHALL CONSTITUTE A DEDUCTION FROM TAXABLE REVENUE.]

18 § 9502. IMPOSITION OF TAX.

19 (A) GENERAL RULE.--

20 (1) [EVERY OIL COMPANY INCORPORATED OR ORGANIZED NOW OR
21 HEREAFTER BY OR UNDER ANY LAW OF THIS COMMONWEALTH, OR OF ANY
22 OTHER STATE, TERRITORY OR BY THE UNITED STATES OR ANY FOREIGN
23 GOVERNMENT OR DEPENDENCY, AND DOING BUSINESS IN THIS
24 COMMONWEALTH, SHALL PAY AN] AN "OIL COMPANY FRANCHISE TAX FOR
25 HIGHWAY MAINTENANCE AND CONSTRUCTION" WHICH SHALL BE AN
26 EXCISE TAX OF 60 MILLS [UPON EACH DOLLAR OF ITS PETROLEUM
27 REVENUES FOR THE PRIVILEGE OF EXERCISING ITS CORPORATE
28 FRANCHISE OR OF DOING BUSINESS, OR OF EMPLOYING CAPITAL, OR
29 OF OWNING OR LEASING PROPERTY IN THIS COMMONWEALTH IN A
30 CORPORATE OR ORGANIZED CAPACITY, OR OF MAINTAINING AN OFFICE

1 IN THIS COMMONWEALTH, OR OF HAVING EMPLOYEES IN THIS
2 COMMONWEALTH, FOR ALL OR ANY PART OF ANY CALENDAR YEAR.] IS
3 HEREBY IMPOSED UPON ALL LIQUID FUELS AND FUELS AS DEFINED AND
4 PROVIDED IN CHAPTER 90 (RELATING TO LIQUID FUELS AND FUELS
5 TAX) AND SUCH TAX SHALL BE COLLECTED AS PROVIDED IN SECTION
6 9004(B) (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND
7 DEDUCTIONS).

8 (2) AN ADDITIONAL 55 MILLS IS HEREBY IMPOSED ON [EACH
9 DOLLAR OF PETROLEUM REVENUES] ALL LIQUID FUELS AND FUELS AS
10 DEFINED AND PROVIDED IN CHAPTER 90 AND SUCH TAX SHALL ALSO BE
11 COLLECTED AS PROVIDED IN SECTION 9004(B), THE PROCEEDS OF
12 WHICH SHALL BE DISTRIBUTED AS FOLLOWS:

13 (I) FORTY-TWO PERCENT TO COUNTY MAINTENANCE
14 DISTRICTS FOR HIGHWAY MAINTENANCE. THIS ALLOCATION SHALL
15 BE MADE ACCORDING TO THE FORMULA PROVIDED IN SECTION
16 9102(B)(2) (RELATING TO DISTRIBUTION OF STATE HIGHWAY
17 MAINTENANCE FUNDS). THIS ALLOCATION SHALL BE MADE IN
18 ADDITION TO AND NOT A REPLACEMENT FOR AMOUNTS NORMALLY
19 DISTRIBUTED TO COUNTY MAINTENANCE DISTRICTS UNDER SECTION
20 9102.

21 (II) SEVENTEEN PERCENT FOR HIGHWAY CAPITAL PROJECTS.

22 (III) THIRTEEN PERCENT FOR BRIDGES.

23 (IV) TWO PERCENT FOR BRIDGES IDENTIFIED AS COUNTY OR
24 FORESTRY BRIDGES.

25 (V) TWELVE PERCENT FOR LOCAL ROADS PURSUANT TO
26 SECTION 9511(C) (RELATING TO BASIC ALLOCATION TO
27 MUNICIPALITIES).

28 (VI) FOURTEEN PERCENT FOR TOLL ROADS DESIGNATED
29 PURSUANT TO THE ACT OF SEPTEMBER 30, 1985 (P.L.240,
30 NO.61), KNOWN AS THE TURNPIKE ORGANIZATION, EXTENSION AND

1 TOLL ROAD CONVERSION ACT, TO BE APPROPRIATED UNDER
2 SECTION 9511(H).

3 (3) AN ADDITIONAL 38.5 MILLS IS HEREBY IMPOSED UPON ALL
4 LIQUID FUELS AND FUELS AS DEFINED AND PROVIDED IN CHAPTER 90
5 AND SUCH TAX SHALL ALSO BE COLLECTED AS PROVIDED IN SECTION
6 9004(B), THE PROCEEDS OF WHICH SHALL BE DEPOSITED IN THE
7 MOTOR LICENSE FUND AND DISTRIBUTED AS FOLLOWS:

8 (I) TWELVE PERCENT TO MUNICIPALITIES ON THE BASIS OF
9 AND SUBJECT TO THE PROVISIONS OF THE ACT OF JUNE 1, 1956
10 (1955 P.L.1944, NO.655), REFERRED TO AS THE LIQUID FUELS
11 TAX MUNICIPAL ALLOCATION LAW, IS APPROPRIATED.

12 (II) EIGHTY-EIGHT PERCENT TO THE DEPARTMENT IS
13 APPROPRIATED AS FOLLOWS:

14 (A) FORTY-SEVEN PERCENT FOR DISTRIBUTION IN
15 ACCORDANCE WITH SECTION 9102(B)(2) FOR FISCAL YEAR
16 1997-1998.

17 (B) FIFTY-THREE PERCENT FOR A STATEWIDE HIGHWAY
18 RESTORATION, BETTERMENT AND RESURFACING PROGRAM FOR
19 FISCAL YEAR 1997-1998.

20 (C) FIFTY-SEVEN PERCENT FOR DISTRIBUTION IN
21 ACCORDANCE WITH SECTION 9102(B)(2) FOR FISCAL YEAR
22 1998-1999.

23 (D) FORTY-THREE PERCENT FOR A STATEWIDE HIGHWAY
24 RESTORATION, BETTERMENT AND RESURFACING PROGRAM FOR
25 FISCAL YEAR 1998-1999.

26 (E) SIXTY-SEVEN PERCENT FOR DISTRIBUTION IN
27 ACCORDANCE WITH SECTION 9102(B)(2) FOR FISCAL YEAR
28 1999-2000.

29 (F) THIRTY-THREE PERCENT FOR A STATEWIDE HIGHWAY
30 RESTORATION, BETTERMENT AND RESURFACING PROGRAM FOR

1 FISCAL YEAR 1999-2000.

2 (G) SEVENTY-SEVEN PERCENT FOR DISTRIBUTION IN
3 ACCORDANCE WITH SECTION 9201(B)(2) FOR FISCAL YEAR
4 2000-2001.

5 (H) TWENTY-THREE PERCENT FOR A STATEWIDE HIGHWAY
6 RESTORATION, BETTERMENT AND RESURFACING PROGRAM FOR
7 FISCAL YEAR 2000-2001.

8 (I) ONE HUNDRED PERCENT FOR DISTRIBUTION IN
9 ACCORDANCE WITH SECTION 9102(B)(2) FOR FISCAL YEAR
10 2001-2002 AND EACH YEAR THEREAFTER.

11 (J) FOR ANY FISCAL YEAR BEGINNING WITH 1997-1998
12 THROUGH AND INCLUDING FISCAL YEAR 2000-2001, THE
13 DEPARTMENT SHALL MAKE SUPPLEMENTAL MAINTENANCE
14 PROGRAM PAYMENTS FROM THE STATEWIDE HIGHWAY
15 RESTORATION BETTERMENT PROGRAM TO THOSE COUNTY
16 MAINTENANCE DISTRICTS FOR WHICH THE TOTAL HIGHWAY
17 MAINTENANCE APPROPRIATIONS AND EXECUTIVE
18 AUTHORIZATIONS IN ACCORDANCE WITH SECTION 9102(B)
19 WOULD BE LESS THAN THE AMOUNT RECEIVED IN 1996-1997
20 FROM THE HIGHWAY MAINTENANCE APPROPRIATION, THE
21 SECONDARY ROADS-MAINTENANCE AND RESURFACING EXECUTIVE
22 AUTHORIZATION, THE HIGHWAY MAINTENANCE EXCISE TAX
23 EXECUTIVE AUTHORIZATION AND THE HIGHWAY MAINTENANCE
24 SUPPLEMENTAL APPROPRIATION.

25 THE WORDS AND PHRASES USED IN THIS PARAGRAPH SHALL HAVE THE
26 MEANINGS GIVEN TO THEM IN SECTION 9101 (RELATING TO
27 DEFINITIONS). THIS ONE-TIME ALLOCATION SHALL BE MADE IN
28 ADDITION TO AND IS NOT A REPLACEMENT FOR AMOUNTS NORMALLY
29 DISTRIBUTED TO COUNTY MAINTENANCE DISTRICTS UNDER SECTION
30 9102.

1 (4) AN ADDITIONAL 55 MILLS IS HEREBY IMPOSED UPON ALL
2 FUELS AS DEFINED AND PROVIDED IN CHAPTER 90 AND SUCH TAX
3 SHALL ALSO BE COLLECTED AS PROVIDED IN SECTION 9004(B) UPON
4 SUCH FUELS, THE PROCEEDS OF WHICH SHALL BE DEPOSITED IN THE
5 HIGHWAY BRIDGE IMPROVEMENT RESTRICTED ACCOUNT WITHIN THE
6 MOTOR LICENSE FUND AND IS HEREBY APPROPRIATED.

7 * * *

8 [(D) PROOF OF USE FOR NONTAXABLE PURPOSE.--THE DEPARTMENT
9 MAY REQUIRE PURCHASERS OF PETROLEUM PRODUCTS TO PROVIDE THE
10 SELLING OIL COMPANY WITH DOCUMENTATION IN SUCH FORM AND UNDER
11 SUCH TERMS AND CONDITIONS AS THE DEPARTMENT MAY PRESCRIBE TO
12 SUBSTANTIATE ANY PORTION OF ITS PURCHASES WHICH ARE OR WILL BE
13 USED FOR A NONTAXABLE PURPOSE.

14 (E) ABSENCE OF PROOF OF USE FOR NONTAXABLE PURPOSE.--IF AT
15 THE TIME OF A SALE OR IMPORTATION OF PETROLEUM PRODUCTS BY AN
16 OIL COMPANY IT CANNOT BE REASONABLY DETERMINED WHETHER THE
17 PRODUCTS WILL BE USED FOR A TAXABLE PURPOSE, IT SHALL BE
18 PRESUMED THAT THE PRODUCTS ARE BEING USED FOR A TAXABLE PURPOSE.
19 THE DEPARTMENT MAY PROVIDE, IN SUCH FORM AND UNDER SUCH TERMS AS
20 IT MAY PRESCRIBE, A CREDIT AGAINST ANY TAX DUE AND PAYABLE FOR
21 ANY SUBSEQUENT MONTH UPON SUBMISSION TO THE DEPARTMENT OF SUCH
22 PROOF AS IT MAY REQUIRE THAT ANY PRODUCTS PRESUMED TAXABLE WERE
23 ULTIMATELY USED FOR A NONTAXABLE PURPOSE.

24 (F) CHANGE TO USE FOR TAXABLE PURPOSE.--ANY PURCHASER OF
25 PETROLEUM PRODUCTS FOR A NONTAXABLE PURPOSE WHICH PROVIDES
26 DOCUMENTATION TO AN OIL COMPANY PURSUANT TO SUBSECTIONS (D) AND
27 (E) AND WHICH SUBSEQUENTLY SELLS OR USES THOSE PRODUCTS FOR A
28 TAXABLE PURPOSE SHALL BE DEEMED AN OIL COMPANY FOR THE PURPOSES
29 OF THIS CHAPTER.

30 (G) CREDIT IN ABSENCE OF PROOF OF NONTAXABLE PURPOSE.--THE

1 DEPARTMENT MAY PROVIDE, IN ANY CASE IN WHICH THE PURCHASER IS
2 UNABLE TO PROVIDE DOCUMENTATION PROVING THAT PETROLEUM PRODUCTS
3 ARE USED FOR A NONTAXABLE PURPOSE, FOR THE PAYMENT OF A CREDIT
4 TO THE EXEMPT PURCHASER BASED ON THE AVERAGE WHOLESALE PRICE OF
5 PETROLEUM PRODUCTS DETERMINED PURSUANT TO REGULATIONS ADOPTED BY
6 THE DEPARTMENT. FOR PURPOSES OF CALCULATING CREDITS, THE EXEMPT
7 PURCHASER OF PETROLEUM PRODUCTS UPON WHICH THE TAX IMPOSED BY
8 THIS CHAPTER HAS PREVIOUSLY BEEN PAID SHALL BE DEEMED TO HAVE
9 PAID THE TAX AND BE ELIGIBLE TO RECEIVE A CREDIT FOR ANY EXEMPT
10 PURCHASE OR USE.

11 (H) FALSE INFORMATION CONCERNING PRODUCT USE.--ANY PURCHASER
12 FROM AN OIL COMPANY SUBJECT TO TAX UNDER THIS CHAPTER WHICH
13 INTENTIONALLY PROVIDES AN OIL COMPANY WITH FALSE OR FRAUDULENT
14 PROOF OF THE ULTIMATE USE OF PETROLEUM PRODUCTS, WHICH ENABLES
15 THAT OIL COMPANY TO OBTAIN A CREDIT OR EXEMPTION IT WAS NOT
16 ENTITLED TO, OR WHO DIRECTLY RECEIVES A CREDIT FOR TAXES PAID,
17 SHALL BE LIABLE TO PAY TO THE DEPARTMENT 200% OF THE CREDIT SO
18 OBTAINED, PLUS INTEREST AS PROVIDED IN SECTION 9503(C) (RELATING
19 TO REPORTS AND PAYMENT OF TAX).

20 (I) ELECTION TO BE TAXED AS OIL COMPANY.--ANY PURCHASER OR
21 USER OF PETROLEUM PRODUCTS MAY, UPON APPLICATION TO AND APPROVAL
22 BY THE DEPARTMENT, ELECT TO BE DEEMED AN OIL COMPANY FOR THE
23 PURPOSES OF THIS CHAPTER AND TO PAY THE TAXES IMPOSED BY THIS
24 CHAPTER. ANY PURCHASER OR USER ELECTING TO BE TAXED AS AN OIL
25 COMPANY MAY ACQUIRE PETROLEUM PRODUCTS WITHOUT THE IMPOSITION OF
26 TAX UPON THE SUPPLIER OF THE PETROLEUM PRODUCTS.

27 (J) LIMITATION ON COLLECTION OF TAX.--THE TAX IMPOSED BY
28 THIS CHAPTER SHALL BE COLLECTED ONCE ON ANY PETROLEUM PRODUCTS
29 SOLD OR USED IN THIS COMMONWEALTH.

30 (K) MOTOR CARRIERS ROAD TAX.--THE TAX IMPOSED BY THIS

1 CHAPTER SHALL BE INCLUDED AS PART OF THE TAX CURRENTLY IN EFFECT
2 FOR CALCULATING CREDITS AND TAXES PAYABLE PURSUANT TO CHAPTER 96
3 (RELATING TO MOTOR CARRIERS ROAD TAX), BASED ON THE AVERAGE
4 WHOLESALE PRICE OF PETROLEUM PRODUCTS DETERMINED PURSUANT TO
5 REGULATIONS ADOPTED BY THE DEPARTMENT.]

6 SECTION 17. SECTIONS 9503, 9504, 9505, 9506, 9507, 9508,
7 9509, 9510 AND 9511.1 OF TITLE 75 ARE REPEALED.

8 SECTION 18. THE DEFINITION OF "MOTOR FUEL" IN SECTION 9602
9 OF TITLE 75 IS AMENDED TO READ:

10 § 9602. DEFINITIONS.

11 THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS CHAPTER AND
12 IN CHAPTER 21 (RELATING TO MOTOR CARRIERS ROAD TAX
13 IDENTIFICATION MARKERS) SHALL HAVE THE MEANINGS GIVEN TO THEM IN
14 THIS SECTION AND IN SECTION 2101.1 (RELATING TO DEFINITIONS)
15 UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE:

16 * * *

17 "MOTOR FUEL." INCLUDES ["FUELS" AS DEFINED IN THE ACT OF
18 JANUARY 14, 1952 (1951 P.L.1965, NO.550), KNOWN AS THE FUEL USE
19 TAX ACT, AND "LIQUID FUELS" AS DEFINED IN THE ACT OF MAY 21,
20 1931 (P.L.149, NO.105), KNOWN AS THE LIQUID FUELS TAX ACT]
21 "FUELS," "LIQUID FUELS" AND "ALTERNATIVE FUELS" AS DEFINED IN
22 SECTION 9002 (RELATING TO DEFINITIONS).

23 * * *

24 SECTION 19. SECTIONS 9603 AND 9606 OF TITLE 75 ARE AMENDED
25 TO READ:

26 § 9603. IMPOSITION OF TAX.

27 (A) GENERAL RULE.--EVERY MOTOR CARRIER SHALL PAY A ROAD TAX
28 EQUIVALENT TO THE RATE PER GALLON [OF THE] CURRENTLY IN EFFECT
29 ON PENNSYLVANIA LIQUID FUELS [TAX WHICH IS CURRENTLY IN EFFECT
30 PLUS AN ADDITIONAL TAX OF 6¢ PER GALLON], FUELS OR OTHER

1 ALTERNATIVE FUELS AS PROVIDED IN SECTION 9004(A), (B), (C) AND
2 (D) (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS),
3 CALCULATED ON THE AMOUNT OF MOTOR FUEL USED IN ITS OPERATIONS ON
4 HIGHWAYS WITHIN THIS COMMONWEALTH.

5 (B) OTHER TAXES UNAFFECTED.--THE TAXES IMPOSED ON MOTOR
6 CARRIERS BY THIS CHAPTER ARE IN ADDITION TO ANY TAXES OF
7 WHATEVER CHARACTER IMPOSED ON SUCH CARRIERS BY ANY OTHER
8 STATUTE.

9 § 9606. TAX REVENUE TO MOTOR LICENSE FUND.

10 ALL TAXES, FEES, PENALTIES AND INTEREST PAID UNDER THIS
11 CHAPTER SHALL BE CREDITED TO AND ARE HEREBY APPROPRIATED TO THE
12 MOTOR LICENSE FUND AS PROVIDED FOR BY SECTION 11 OF ARTICLE VIII
13 OF THE CONSTITUTION OF PENNSYLVANIA[, EXCEPT THAT THE ADDITIONAL
14 TAX OF 6¢ PER GALLON IMPOSED UNDER SECTION 9603 (RELATING TO
15 IMPOSITION OF TAX) SHALL BE DEPOSITED IN THE HIGHWAY BRIDGE
16 IMPROVEMENT RESTRICTED ACCOUNT WITHIN THE MOTOR LICENSE FUND].

17 SECTION 20. THE ADDITIONAL REVENUE DERIVED FROM INCREASES IN
18 FEES SPECIFIED UNDER 75 PA.C.S. §§ 1912, 1913, 1914, 1915, 1916,
19 1917, 1921, 1922, 1923, 1924, 1925, 1926, 1926.1, 1927, 1929,
20 1932, 1933 AND 1952 SHALL BE DEPOSITED IN THE MOTOR LICENSE FUND
21 AND IS HEREBY APPROPRIATED FOR THE USE OF THE DEPARTMENT OF
22 TRANSPORTATION FOR NEW HIGHWAY CAPITAL PROJECTS. OF THIS AMOUNT
23 \$28,000,000 OF THE PROCEEDS DEPOSITED IN THE MOTOR LICENSE FUND
24 PURSUANT TO THIS SECTION, IS HEREBY APPROPRIATED TO THE
25 PENNSYLVANIA TURNPIKE COMMISSION ANNUALLY, TO BE DISTRIBUTED IN
26 THE MONTHLY AMOUNT OF \$2,333,333.33, FOR TOLL ROADS DESIGNATED
27 UNDER THE ACT OF SEPTEMBER 30, 1985 (P.L.240, NO.61), KNOWN AS
28 THE TURNPIKE ORGANIZATION, EXTENSION AND TOLL ROAD CONVERSION
29 ACT. THIS SECTION SHALL OPERATE AS A PLEDGE, BY THE COMMONWEALTH
30 TO AN INDIVIDUAL OR ENTITY THAT ACQUIRES A BOND ISSUED BY THE

1 COMMISSION, TO:

2 (1) SECURE THE PORTION OF THE MONEY DESCRIBED IN THIS
3 SECTION AND DISTRIBUTED UNDER THIS SECTION; AND

4 (2) NOT LIMIT OR ALTER THE RIGHTS VESTED IN THE
5 COMMISSION TO THE APPROPRIATION AND DISTRIBUTION OF THE MONEY
6 SET FORTH IN THIS SECTION.

7 SECTION 21. (A) IT IS THE INTENT OF THIS ACT TO MOVE THE
8 COLLECTION POINT OF BOTH THE FUEL USE TAX AND OIL COMPANY
9 FRANCHISE TAX TO THE DISTRIBUTOR LEVEL CURRENTLY USED FOR THE
10 COLLECTION OF LIQUID FUELS TAX. IT IS ALSO THE INTENT OF THIS
11 ACT THAT NO FUELS OR LIQUID FUELS WILL BE SUBJECT TO DOUBLE
12 TAXATION AS A RESULT OF THE MOVEMENT OF THE POINT OF COLLECTION.
13 THE DEPARTMENT OF REVENUE IS AUTHORIZED TO TAKE REASONABLE AND
14 NECESSARY STEPS TO PREVENT SUCH DOUBLE TAXATION.

15 (B) THE ADDITION OF 75 PA.C.S. CH. 90 IS A CODIFICATION OF
16 THE ACT OF MAY 21, 1931 (P.L.149, NO.105), KNOWN AS THE LIQUID
17 FUELS TAX ACT, AND THE ACT OF JANUARY 14, 1952 (1951 P.L.1965,
18 NO.550), KNOWN AS THE FUEL USE TAX ACT, AND IS INTENDED AS A
19 CONTINUATION OF THAT ACT.

20 (C) NOTWITHSTANDING THE REPEAL OF THE FUEL USE TAX ACT AND
21 THE MOVEMENT OF THE POINT OF TAXATION FOR FUELS TO THE
22 DISTRIBUTOR LEVEL IT IS THE INTENT OF THIS ACT THAT DEALER-USERS
23 SHALL, AFTER THE EFFECTIVE DATE OF THE CHANGE IN THE POINT OF
24 TAXATION, REMAIN LIABLE FOR AND CONTINUE TO REPORT AND PAY THE
25 FUEL USE TAX ON THE USE OF ANY FUELS UPON WHICH THE TAX IMPOSED
26 BY 75 PA.C.S. § 9004 HAS NOT BEEN PREVIOUSLY IMPOSED AND PAID.
27 THE DEPARTMENT IS AUTHORIZED TO PRESCRIBE BY PUBLISHED NOTICE
28 REASONABLE MEASURES FOR SUCH REPORTING AND PAYMENT.

29 (D) FOR PURPOSES OF THE "CENTS PER GALLON EQUIVALENT BASIS"
30 COMPUTATION PROVIDED IN 75 PA.C.S. §§ 9002 AND 9004 FOR THE

1 PERIOD FROM THE EFFECTIVE DATE OF SUCH PROVISIONS TO THE
2 FOLLOWING JANUARY 1, THE DEPARTMENT SHALL EMPLOY AN AVERAGE
3 WHOLESALE PRICE OF 90 CENTS, AND NO DETERMINATION OR NOTICE OF
4 THAT PRICE IS REQUIRED.

5 SECTION 22. (A) THE FOLLOWING ACTS ARE REPEALED TO THE
6 EXTENT SPECIFIED:

7 ACT OF MAY 21, 1931 (P.L.149, NO.105), KNOWN AS THE LIQUID
8 FUELS TAX ACT, ABSOLUTELY.

9 ACT OF JANUARY 14, 1952 (1951 P.L.1965, NO.550), KNOWN AS THE
10 FUEL USE TAX ACT, ABSOLUTELY.

11 ARTICLE XI-B OF THE ACT OF MARCH 4, 1971 (P.L.6, NO.2), KNOWN
12 AS THE TAX REFORM CODE OF 1971, ABSOLUTELY.

13 ACT OF JULY 12, 1974 (P.L.458, NO.161), REFERRED TO AS THE
14 LIQUID FUELS ADDITIONAL TAX ACT, ABSOLUTELY.

15 (B) ALL OTHER ACTS AND PARTS OF ACTS ARE REPEALED INSOFAR AS
16 THEY ARE INCONSISTENT WITH THIS ACT.

17 SECTION 23. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

18 (1) THE AMENDMENT OR ADDITION OF 75 PA.C.S. §§ 1318,
19 4702, 4904, 4908, 4921 AND 4923 SHALL TAKE EFFECT IN 60 DAYS
20 OR JULY 1, 1997, WHICHEVER OCCURS FIRST.

21 (2) THE AMENDMENT OF 75 PA.C.S. § 1916 SHALL TAKE EFFECT
22 JANUARY 1, 1998.

23 (3) THE AMENDMENT OR ADDITION OF 75 PA.C.S. CH. 90 AND
24 §§ 9502(A)(4), 9602, 9603, 9606 SHALL TAKE EFFECT OCTOBER 1,
25 1997.

26 (4) THE ADDITION OF 75 PA.C.S. § 9502(A)(3) SHALL TAKE
27 EFFECT MAY 1, 1997.

28 (5) SECTION 22 OF THIS ACT SHALL TAKE EFFECT OCTOBER 1,
29 1997.

30 (6) THIS SECTION SHALL TAKE EFFECT IMMEDIATELY.

1 (7) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT JULY 1,
2 1997.