

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2326 Session of  
2022

INTRODUCED BY BONNER, STAMBAUGH, OWLETT, JOZWIAK, HAMM,  
BERNSTINE, C. WILLIAMS, GLEIM, B. MILLER, ROWE, LAWRENCE AND  
ZIMMERMAN, FEBRUARY 9, 2022

REFERRED TO COMMITTEE ON AGRICULTURE AND RURAL AFFAIRS,  
FEBRUARY 9, 2022

AN ACT

1 Amending Title 3 (Agriculture) of the Pennsylvania Consolidated  
2 Statutes, in weights and measures, providing for fuel and  
3 diesel fuel tax transparency.

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

6 Section 1. Title 3 of the Pennsylvania Consolidated Statutes  
7 is amended by adding a section to read:

8 § 4187.9. Fuel and diesel fuel tax transparency.

9 (a) Labeling.--Each retailer of automotive fuel and diesel  
10 fuel in this Commonwealth shall label, in a clear and  
11 conspicuous manner on an automotive fuel dispenser used to sell  
12 or offer or expose for sale automotive fuel or diesel fuel, the  
13 following taxes levied to a consumer of automotive fuels or  
14 diesel fuel:

15 (1) Federal liquid fuels tax.

16 (2) State liquid fuels tax.

17 (3) Federal diesel fuel tax.

1       (4) State diesel fuel tax.

2       (5) Aggregate Federal liquid fuels tax and State liquid  
3       fuels tax.

4       (6) Aggregate Federal diesel fuel tax and State diesel  
5       fuels tax.

6       (b) Label maintenance.--The department shall affix and  
7       maintain a label under subsection (a) in a consistent location  
8       on a fueling dispenser under this section. The owner or operator  
9       of a retailer of automotive fuel or diesel fuel in this  
10       Commonwealth shall not be liable for affixing or maintaining a  
11       fuels tax label under this section.

12       (c) Label cost.--The department may not charge a retailer  
13       any cost for an initial label or replacement label under  
14       subsection (a) if the label becomes illegible or otherwise  
15       unable to be affixed to the fuel dispenser.

16       (d) Label design.--The secretary shall promulgate  
17       regulations necessary for the implementation of this section and  
18       transmit notice to the Legislative Reference Bureau for  
19       publication in the Pennsylvania Bulletin. The secretary shall:

20               (1) Within 60 days of the effective date of this  
21               section, design a label that displays, in legible font, the  
22               current rate of taxes levied to a consumer of automotive fuel  
23               or diesel fuel under subsection (a).

24               (2) Update the label under paragraph (1) with any  
25               changes to the rate of taxes under subsection (a) within 60  
26               days of the effective date of the tax rate change and affix  
27               the label to a fuel dispenser.

28       (e) Definitions.--As used in this section, the following  
29       words and phrases shall have the meanings given to them in this  
30       subsection unless the context clearly indicates otherwise:

1     "Diesel fuel." As defined under 75 Pa.C.S. § 9002 (relating  
2 to definitions).

3     "Federal diesel fuel tax." The rate of tax levied under  
4 section 4081(a)(2)(A)(iii) of the Internal Revenue Code of 1986  
5 (Public Law 99-514, 26 U.S.C. § 4081) on diesel fuel as defined  
6 in section 4083 of the Internal Revenue Code of 1986.

7     "Federal liquid fuels tax." The rate of tax levied under  
8 section 4081(a)(2)(A)(i) of the Internal Revenue Code of 1986 on  
9 gasoline as defined in section 4083 of the Internal Revenue Code  
10 of 1986.

11     "State diesel fuel tax." The aggregate rate of tax levied on  
12 diesel fuel under 75 Pa.C.S. Chs. 90 (relating to liquid fuels  
13 and fuels tax) and 95 (relating to taxes for highway maintenance  
14 and construction).

15     "State liquid fuels tax." The aggregate rate of tax levied  
16 on liquid fuels, as defined under 75 Pa.C.S. § 9002, under 75  
17 Pa.C.S. Chs. 90 and 95.

18     Section 2. All regulations and parts of regulations are  
19 abrogated to the extent of any inconsistency with the provisions  
20 of this act.

21     Section 3. This act shall take effect immediately.