

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for the Public Transportation
11 Assistance Fund; and providing for highway bridge improvement
12 funding.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 2301 of the act of March 4, 1971 (P.L.6,
16 No.2), known as the Tax Reform Code of 1971, amended December
17 23, 2003 (P.L.250, No.46), is amended to read:

18 Section 2301. Public Transportation Assistance Fund.--(a)
19 There is hereby created a special fund in the State Treasury to
20 be known as the Public Transportation Assistance Fund. Moneys
21 deposited into the fund and interest which accrues from those
22 funds shall be used for the purposes delineated in 74 Pa.C.S. §

1 1310 (relating to distribution of funding).

2 [(b) Funds received under the provisions of this section, as
3 estimated and certified by the Secretary of Revenue, shall be
4 deposited within five days of the end of each month into the
5 fund. Unless otherwise specifically noted, the provisions of
6 Article II shall apply to the fees and taxes imposed by
7 subsections (c), (d) and (e).

8 (c) There is hereby imposed a fee on each sale in this
9 Commonwealth of new tires for highway use at the rate of one
10 dollar (\$1) per tire. The fee shall be collected by the seller
11 from the purchaser and remitted to the Department of Revenue. No
12 exclusions or exemptions, other than those for governmental
13 entities provided under Article II, shall apply to the fees and
14 taxes imposed by this section.

15 (d) (1) There is hereby imposed on each lease of a motor
16 vehicle subject to tax under Article II an additional tax of
17 three per cent of the total lease price charged.

18 (2) As used in this subsection on and after April 1, 1995,
19 the term "motor vehicle" does not include trucks in Class 4 or
20 higher as defined in 75 Pa.C.S. § 1916(a)(1) (relating to trucks
21 and truck tractors).

22 (e) There is hereby imposed on each rental of a motor
23 vehicle subject to tax under Article II a fee of two dollars
24 (\$2) for each day or part of a day for which the vehicle is
25 rented.]

26 Section 2. The act is amended by adding an article to read:

27 ARTICLE XXIII-A

28 HIGHWAY BRIDGE IMPROVEMENT FUNDING

29 Section 2301-A. Highway bridge improvement funding.

30 (a) Tire fee.--There is hereby imposed a fee on each sale in

1 this Commonwealth of new tires for highway use at the rate of \$1
2 per tire. The fee shall be collected by the seller from the
3 purchaser and remitted to the Department of Revenue.

4 (b) Motor vehicle lease tax.--

5 (1) There is hereby imposed on each lease of a motor
6 vehicle subject to tax under Article II an additional tax of
7 3% of the total lease price charged.

8 (2) As used in this subsection the term "motor vehicle"
9 does not include trucks in Class 4 or higher as defined in 75
10 Pa.C.S. § 1916(a)(1) (relating to trucks and truck tractors).

11 (c) Motor vehicle rental fee.--There is hereby imposed on
12 each rental of a motor vehicle subject to tax under Article II a
13 fee of \$2 for each day or part of a day for which the vehicle is
14 rented.

15 (d) Exclusions and exemptions.--No exclusions or exemptions,
16 other than those for governmental entities provided under
17 Article II, shall apply to the fees and taxes imposed by this
18 section.

19 (e) Deposit of funds.--Funds received under the provisions
20 of this section, as estimated and certified by the Secretary of
21 Revenue, shall be deposited within five days of the end of each
22 month into the Highway Bridge Improvement Restricted Account.
23 Unless otherwise specifically noted, the provisions of Article
24 II shall apply to the fees and taxes imposed by subsections (a),
25 (b) and (c).

26 Section 3. This act shall take effect in 60 days.