

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.

18 (4) State diesel fuel tax.

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

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

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

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

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

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

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

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

30 "Diesel fuel." As defined under 75 Pa.C.S. § 9002 (relating

1 to definitions).

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

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

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

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

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

20 Section 3. This act shall take effect immediately.