

AMENDMENTS TO HOUSE BILL NO. 869

Sponsor: REPRESENTATIVE HENNESSEY

Printer's No. 983

1 Amend Bill, page 1, lines 6 through 18; page 2, lines 1
2 through 8; by striking out all of said lines on said pages and
3 inserting

4 Section 1. Section 9017(a.1), (f) and (g) of Title 75 of the
5 Pennsylvania Consolidated Statutes are amended and the section
6 is amended by adding a subsection to read:
7 § 9017. Refunds.

8 * * *

9 (a.1) Board of Finance and Revenue.--The Board of Finance
10 and Revenue may make reimbursements and refunds of tax imposed
11 and collected upon liquid fuels or fuels as provided under
12 subsections (b), (c) [or], (e) or (e.3)(2). In addition, the
13 board may refund on an annual basis any tax imposed by this
14 chapter and collected by the department upon liquid fuels or
15 fuels delivered to any entity exempt from tax under section
16 9004(e) (relating to imposition of tax, exemptions and
17 deductions) which has not been claimed as exempt by the
18 distributor or otherwise refunded. The board may adopt
19 regulations relating to procedures for the administration of its
20 duties under this subsection.

21 * * *

22 (e.3) Ready mix concrete truck power takeoff.--

23 (1) A person shall be reimbursed up to 30% of the amount
24 of the tax imposed by this chapter if the person uses or buys
25 liquid fuels or fuels on which the tax imposed by this
26 chapter has been paid and consumes them to mix concrete from
27 a vehicle by means of a power takeoff. Except as set forth in
28 paragraph (2):

29 (i) Reimbursements shall be documented only as
30 provided in this paragraph, and no reimbursement shall be
31 based upon any form of alternative documentation.

32 (ii) Claims for reimbursement shall be filed with
33 the department on a quarterly basis and must be filed
34 within 60 days following the end of the quarter for which
35 reimbursement is being claimed.

36 (iii) The provisions of subsection (f), except for
37 the filing fee provision, shall apply to claims for

1 reimbursement under this paragraph to the extent they are
2 not inconsistent with this paragraph.

3 (2) A person may be reimbursed for more than the amount
4 under paragraph (1) if the person submits a claim, including
5 all required documentation, in accordance with subsection
6 (f), providing proof of the person's differentiated usages of
7 liquid fuels or fuels by means of a power takeoff for the
8 purpose of mixing ready mix concrete. The board has the sole
9 discretion to determine if the claimant has fulfilled the
10 burden of proof. No filing fee shall apply to a claim
11 submitted under this paragraph.

12 (3) No refund shall be authorized or paid under this
13 subsection on a single claim for tax on fewer than 100
14 gallons of liquid fuels or fuels.

15 (f) Claims, forms, contents, penalties.--A claim for
16 reimbursement or refund under subsection (b), (c) [or], (e) or
17 (e.3)(2) shall be made upon a form to be furnished by the board
18 and must include, in addition to such other information as the
19 board may by regulation prescribe, the name and address of the
20 claimant; the period of time and the number of gallons of liquid
21 fuels used for which reimbursement is claimed; a description of
22 the farm machinery, ready mix concrete machinery, aircraft or
23 aircraft engine in which liquid fuels have been used; the
24 purposes for which the machinery, aircraft or aircraft engine
25 has been used; and the size of the farm and part in cultivation
26 on which such liquid fuels have been used. A claim must contain
27 statements that the liquid fuels for which reimbursement is
28 claimed have been used only for purposes for which
29 reimbursements are permitted; that records of the amounts of
30 such fuels used in each piece of farm machinery, ready mix
31 concrete machinery, aircraft or aircraft engine have been kept;
32 and that no part of the claim has been paid except as stated. A
33 claim must contain a declaration that it and accompanying
34 receipts are true and correct to the best of the claimant's
35 knowledge and must be signed by the claimant or the person
36 claiming on the claimant's behalf. A claim must be accompanied
37 by receipts indicating that the liquid fuels tax was paid on the
38 liquid fuels or that the excess liquid fuels tax was paid on the
39 liquid fuels for which reimbursement is claimed. Records of
40 purchases of liquid fuels and use in each tractor or powered
41 machinery, aircraft or aircraft engine shall be kept for a
42 period of two years. A claim must be made annually for the
43 preceding year ending on June 30. A claim must be submitted to
44 the board by September 30. The board shall refuse to consider
45 any claim received or postmarked later than that date. The
46 claimant must satisfy the board that the tax has been paid and
47 that the liquid fuels have been consumed by the claimant for
48 purposes for which reimbursements are permitted under this
49 section. The action of the board in granting or refusing
50 reimbursement shall be final. The board shall deduct the sum of
51 \$1.50, which shall be considered a filing fee, from every claim

1 for reimbursement granted. Filing fees are specifically
2 appropriated to the board and to the department for expenses
3 incurred in the administration of the reimbursement provisions
4 of this chapter. The board has the power to refer to the
5 department for investigation any claim for reimbursement filed
6 under the provisions of this chapter. The department shall
7 investigate the application and report to the board. A person
8 making any false or fraudulent statement for the purpose of
9 obtaining reimbursement commits a misdemeanor of the third
10 degree.

11 (g) Fund sources.--Refunds and reimbursements of money
12 allowed under this section shall be paid from the Motor License
13 Fund and the Liquid Fuels Tax Fund in amounts equal to the
14 original distribution and payment of such money into those
15 funds. Reimbursement for taxes paid on liquid fuels consumed in
16 the operation of tractors and powered machinery for purposes
17 relating to the actual production of farm products or ready mix
18 concrete and reimbursement for taxes paid on liquid fuels used
19 in aircraft or aircraft engines shall be paid out of the Motor
20 License Fund.

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