
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 717

Session of
1975

INTRODUCED BY JUBELIRER, SWEENEY, FLEMING AND MYERS,
JUNE 3, 1975

REFERRED TO TRANSPORTATION, JUNE 3, 1975

AN ACT

1 Amending the act of May 21, 1931 (P.L.149, No.105), entitled, as
2 amended, "An act imposing a State tax, payable by those
3 herein defined as distributors, on liquid fuels used or sold
4 and delivered within the Commonwealth, which are practically,
5 and commercially suitable for use in internal combustion
6 engines for the generation of power; providing for the
7 collection and lien of the tax, and the distribution and use
8 of the proceeds thereof; requiring such distributors to
9 secure permits, to file corporate surety bonds and reports,
10 and to retain certain records; imposing duties on retail
11 dealers, common carriers, county commissioners, and such
12 distributors; providing for rewards; imposing certain costs
13 on counties; conferring powers and imposing duties on certain
14 State officers and departments; providing for refunds;
15 imposing penalties; and making an appropriation," excepting
16 volunteer fire, ambulance and rescue companies from the
17 liquid fuels tax.

18 The General Assembly of the Commonwealth of Pennsylvania
19 hereby enacts as follows:

20 Section 1. Section 4, act of May 21, 1931 (P.L.149, No.105),
21 known as "The Liquid Fuels Tax Act," amended February 1, 1974
22 (No.10), is amended to read:

23 Section 4. Imposition of Tax; Exemptions and Deductions.--A
24 permanent State tax of eight cents a gallon, or fractional part
25 thereof, is hereby imposed and assessed upon all liquid fuels

1 used or sold and delivered by distributors within this
2 Commonwealth, excepting liquid fuels delivered to the United
3 States Government on presentation of a duly authorized United
4 States Government exemption certificate or other evidence
5 satisfactory to the department, and such liquid fuels used or
6 sold and delivered as are not within the taxing power of this
7 Commonwealth under the Commerce Clause of the Constitution of
8 the United States and excepting liquid fuels used as fuel in
9 aircraft or aircraft engines and excepting liquid fuels
10 delivered to the Commonwealth, every political subdivision, any
11 volunteer fire company, any volunteer ambulance service, any
12 volunteer rescue squad, any second class county port authority
13 and nonpublic schools not operated for profit on presentation of
14 evidence satisfactory to the department. The tax herein imposed
15 and assessed shall be collected by and paid to the Commonwealth
16 but once in respect to any liquid fuels.

17 In lieu of the foregoing taxes, a permanent State tax of one
18 and one-half cents a gallon, or fractional part thereof, is
19 hereby imposed and assessed upon all liquid fuels used or sold
20 and delivered by distributors within this Commonwealth for use
21 as fuel in propeller-driven piston engine aircraft or aircraft
22 engines, and, except as hereinafter provided, one and one-half
23 cents a gallon, or fractional part thereof, upon all liquid
24 fuels used or sold and delivered by distributors within this
25 Commonwealth for use as fuel in turbine propeller jet, turbo-
26 jet, or jet driven aircraft and aircraft engines. Beginning
27 January 1, 1960, and thereafter, a State tax of one cent a
28 gallon, or fractional part thereof, is hereby imposed and
29 assessed upon all liquid fuels used or sold and delivered by
30 distributors within this Commonwealth for use as fuel in turbine

1 propeller jet, turbo-jet, or jet driven aircraft and aircraft
2 engines.

3 Distributors shall be liable to the Commonwealth for the
4 collection and payment of the tax imposed by this act. The tax
5 imposed by this act shall be collected by the distributor at the
6 time the liquid fuels are used or sold and delivered by the
7 distributor and shall be borne by the consumer.

8 The department shall allow such handling and storage losses
9 of liquid fuels as are substantiated to its satisfaction.

10 Section 2. The second paragraph of section 17 of the act,
11 amended March 12, 1957 (P.L.8, No.3), is amended to read:

12 Section 17. Refunds.--* * *

13 Any person who shall use or buy liquid fuels on which the tax
14 imposed by this act shall have been paid and shall consume the
15 same (i) in the operation of any nonlicensed farm tractor or
16 licensed farm tractor when used off the highways for
17 agricultural purposes or nonlicensed powered farm machinery for
18 purposes relating to the actual production of farm products or
19 (ii) in the operation of a vehicle of a volunteer fire company,
20 volunteer ambulance service or volunteer rescue squad shall be
21 reimbursed the full amount of such tax.

22 * * *

23 Section 3. This act shall take effect immediately.