

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2400 Session of
1980

INTRODUCED BY A. K. HUTCHINSON AND FEE, MARCH 18, 1980

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 18, 1980

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," providing
16 for the taxation of diesel and similar fuels, and making
17 repeals.

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

20 Section 1. The definition of "liquid fuels" in section 2,
21 act of May 21, 1931 (P.L.149, No.105), known as "The Liquid
22 Fuels Tax Act," amended July 2, 1947 (P.L.1243, No.508), is
23 amended to read:

24 Section 2. Definitions.--The following words, terms, and
25 phrases, when used in this act, shall have the meanings ascribed

1 to them in this section, except in those instances where the
2 context clearly indicates a different meaning.

3 * * *

4 "Liquid Fuels." All products derived from petroleum, natural
5 gas, coal, coal tar, vegetable ferments, and other oils,
6 including among others, gasoline, naphtha, benzol, benzine, or
7 alcohols, either alone or when blended or compounded, which are
8 practically, and commercially suitable for use in internal
9 combustion engines for the generation of power, or which are
10 prepared, advertised, offered for sale, or sold for use for that
11 purpose: Provided, That [kerosene, fuel oil, gas oil, Diesel
12 fuel, tractor fuel by whatever trade name or technical name
13 known having an initial boiling point of not less than 200
14 degrees F. and of which not more than ninety-five (95) per
15 centum has been recovered at 464 degrees F. (ASTM method D-86),]
16 liquefied gases which would not exist as liquids at a
17 temperature of 60 degrees F. and pressure of 14.7 pounds per
18 square inch absolute, and naphthas and benzols and solvents sold
19 for use for industrial purposes, are not included within the
20 definition of "liquid fuels."

21 * * *

22 Section 2. The following acts or parts of acts are hereby
23 repealed absolutely:

24 The act of January 14, 1952 (1951 P.L.1965, No.550), known as
25 the "Fuel Use Tax Act."

26 Section 1121-B, act of March 4, 1971 (P.L.6, No.2), known as
27 the "Tax Reform Code of 1971."

28 Section 3. (a) All acts or parts of acts are repealed to
29 the extent to which a reference is made to the "Fuel Use Tax
30 Act."

1 (b) All acts or parts of acts inconsistent herewith are
2 hereby repealed to the extent of the inconsistency.
3 Section 4. This act shall take effect in six months.