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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 448

Session of  
1987

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INTRODUCED BY SHOWERS, STEIGHNER, VAN HORNE, PHILLIPS, VEON,  
COY, BUNT, PISTELLA, COHEN, PUNT AND SAURMAN, FEBRUARY 25,  
1987

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 25, 1987

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AN ACT

1 Providing that the tax on liquid fuels and fuels shall not be  
2 imposed when the liquid fuels or fuels are used for the  
3 generation of electricity at fairs or carnivals.

4 The General Assembly of the Commonwealth of Pennsylvania  
5 hereby enacts as follows:

6 Section 1. Definitions.

7 The following words and phrases when used in this act shall  
8 have the meanings given to them in this section unless the  
9 context clearly indicates otherwise:

10 "Carnival." An itinerant enterprise consisting principally  
11 of temporary amusement structures or mechanical rides.

12 "Fair." An enterprise principally devoted to the periodic  
13 and recurring exhibition of products of agriculture, industry,  
14 education, science, religion or the arts that has one or more  
15 amusement rides or attractions operated in conjunction therewith  
16 in either temporary or permanent structures.

17 Section 2. Exemption from tax of liquid fuels and fuels used  
18 for generation of electricity at fairs or

1                   carnivals.

2       The tax imposed on liquid fuels and fuels by the act of May  
3   21, 1931 (P.L.149, No.105), known as The Liquid Fuels Tax Act,  
4   the act of January 14, 1952 (1951 P.L.1965, No.550), known as  
5   the Fuel Use Tax Act, sections 1101-B and 1121-B of the act of  
6   March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of  
7   1971, the act of July 12, 1974 (P.L.458, No.161), referred to as  
8   the Liquid Fuels Additional Tax Act, and 75 Pa.C.S. § 9511.1  
9   (relating to imposition of additional tax), shall not be imposed  
10   on liquid fuels and fuels used by or sold or delivered for use  
11   for the generation of electricity at fairs or carnivals, when  
12   such sales and deliveries are supported by documentary evidence  
13   satisfactory to the Department of Revenue.

14   Section 3.   Effective date.

15       This act shall take effect in 60 days.