

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1080 Session of
1993

INTRODUCED BY MARKOSEK, KUKOVICH, DURHAM, MERRY, FAJT, SCHEETZ,
TRELLO, NAILOR AND CLARK, MARCH 29, 1993

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 29, 1993

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," further
16 providing for the use of liquid fuels tax revenues.

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

19 Section 1. Section 10(a) of the act of May 21, 1931
20 (P.L.149, No.105), known as The Liquid Fuels Tax Act, amended
21 July 30, 1975 (P.L.124, No.61), is amended to read:

22 Section 10. Disposition and Use of Tax.--(a) One-half cent
23 per gallon of the permanent tax collected under the provisions
24 of this act shall be paid into the Liquid Fuels Tax Fund of the

1 State Treasury; and such moneys, paid into said fund, are hereby
2 specifically appropriated for the purposes hereinafter set
3 forth.

4 The moneys so paid into the Liquid Fuels Tax Fund, except
5 those that are refunded as hereinafter provided, shall be paid
6 to the respective counties of this Commonwealth, less such
7 amounts as represent the difference between the annual fees
8 prescribed in sections 709 and 710 of "The Vehicle Code" and
9 those fees charged pursuant to section 710.1 of "The Vehicle
10 Code" for annual registration of each motor vehicle operated by
11 mass transportation systems, on the first day of June and
12 December of each year, in the ratio that average return made
13 during the three (3) preceding years to each county bears to the
14 average amount returned to all counties for the three preceding
15 years: Provided, That the distribution of tax to the counties
16 from the Liquid Fuels Tax Fund that is payable the first day of
17 August, one thousand nine hundred and thirty-one, shall be made
18 under the provisions of the acts of Assembly repealed by this
19 act. Such amounts as represent the difference between the annual
20 fees prescribed in sections 709 and 710 of "The Vehicle Code"
21 and those fees charged pursuant to section 710.1 of "The Vehicle
22 Code" shall be paid into the Motor License Fund.

23 All moneys received by the counties hereunder shall be
24 deposited and maintained in a special fund designated as the
25 "County Liquid Fuels Tax Fund" into which no other moneys shall
26 be deposited and commingled, except in any county which does not
27 have sufficient money in such special fund to provide for
28 payments designated in the current annual budget for payment
29 from such special fund for the purposes of construction,
30 reconstruction, maintenance and repair of roads, highways [and],

1 bridges and curb ramps from a road or highway to provide for
2 access by individuals with disabilities consistent with Federal
3 and State law, property damages, compensation of viewers for
4 services in eminent domain proceedings involving roads, highways
5 and bridges, and for the construction, reconstruction, operation
6 and maintenance of publicly owned ferryboat operations, interest
7 and principal payments on road, bridge or publicly owned
8 ferryboat operation bonds, or sinking fund charges for such
9 bonds becoming due within the current calendar year and for the
10 acquisition, maintenance, repair and operation of traffic signs
11 and traffic signals, and for the erection and maintenance of
12 stop and go signal lights, blinkers or other like traffic
13 control devices. The county, for the purpose of such payments
14 and such payments only, may borrow and place in such special
15 fund moneys, not in excess of the liquid fuels tax funds to be
16 received during the current calendar year, and all such loans
17 shall be repaid from such special fund before the expiration of
18 the current calendar year and not thereafter. Moneys so received
19 and deposited shall be used only for the purpose of
20 construction, reconstruction, maintenance, and repair of roads,
21 highways [and], bridges and curb ramps from a road or highway to
22 provide for access by individuals with disabilities consistent
23 with Federal and State law, including the payment of property
24 damage and compensation of viewers for services in eminent
25 domain proceedings involving such roads, highways and bridges,
26 now due or hereafter to become due, occasioned by or the
27 relocation or construction of highways and bridges, and for the
28 construction, reconstruction, operation and maintenance of
29 publicly owned ferryboat operations, and for the payment of
30 interest and sinking fund charges on bonds issued or used for

1 highways and bridge purposes and publicly owned ferryboat
2 operations, or on so much of any bonds as have been used for
3 such purposes and for the acquisition, maintenance, repair and
4 operation of traffic signs and traffic signals and all payments
5 made by any county, either directly or indirectly, prior to the
6 first day of January, one thousand nine hundred and forty-six,
7 for any or all such purposes are hereby validated: Provided,
8 That no expenditures from the county liquid fuels tax fund shall
9 be made by the county commissioners for new construction on
10 roads, bridges, curb ramps or publicly owned ferryboat
11 operations without first having obtained the approval of the
12 plans for such construction from the Department of
13 Transportation: And provided further, That the county
14 commissioners shall not allocate moneys from the county liquid
15 fuels tax fund to any political subdivision within the county,
16 until the application and the contracts or plans for the
17 proposed expenditures have been made on forms, prescribed,
18 prepared and furnished, and first approved by the Department of
19 Transportation. The county commissioners of each county shall
20 make to the Department of Transportation, on or before the
21 fifteenth day of January for the period ending December thirty-
22 first of each year, on forms prescribed, prepared, and furnished
23 by the Department of Transportation, a report showing the
24 receipts and expenditures of such moneys received by the county,
25 from the Commonwealth under the provisions of this section.
26 Copies of such report shall be transmitted to the department and
27 to the Department of the Auditor General for audit. Upon the
28 failure of the county commissioners to file such report, or to
29 make any payments, allocations or expenditures, in compliance
30 with the provisions of this section, the department shall

1 withhold further payments to the county out of the Liquid Fuels
2 Tax Fund until the delinquent report is filed, transmitted, or
3 said moneys allocated, or said expenditures for the prior twelve
4 months are approved by the Department of Transportation.

5 * * *

6 Section 2. This act shall take effect immediately.