

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL**No. 1080** Session of
1993

INTRODUCED BY MARKOSEK, KUKOVICH, DURHAM, MERRY, FAJT, SCHEETZ,
TRELLO, NAILOR, CLARK, CORRIGAN, MIHALICH, PRESTON, GEIST,
VEON, STURLA, DERMODY AND CIVERA, MARCH 29, 1993

SENATOR STOUT, TRANSPORTATION, IN SENATE, AS AMENDED,
JUNE 15, 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

1 of this act shall be paid into the Liquid Fuels Tax Fund of the
2 State Treasury; and such moneys, paid into said fund, are hereby
3 specifically appropriated for the purposes hereinafter set
4 forth.

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19 under the provisions of the acts of Assembly repealed by this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

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

1 reconstruction, maintenance and repair of roads, highways [and],
2 bridges and curb ramps from a road or highway to provide for
3 access by individuals with disabilities consistent with Federal
4 and State law, property damages, compensation of viewers for
5 services in eminent domain proceedings involving roads, highways
6 and bridges, and for the construction, reconstruction, operation
7 and maintenance of publicly owned ferryboat operations, interest
8 and principal payments on road, bridge or publicly owned
9 ferryboat operation bonds, or sinking fund charges for such
10 bonds becoming due within the current calendar year and for the
11 acquisition, maintenance, repair and operation of traffic signs
12 and traffic signals, and for the erection and maintenance of
13 stop and go signal lights, blinkers or other like traffic
14 control devices[.]: PROVIDED, THAT PAYMENTS MAY BE MADE FROM THE ←
15 FUND FOR PURPOSES OF INDIRECT COSTS INCLUDING BENEFIT COSTS,
16 OVERHEAD AND OTHER ADMINISTRATIVE CHARGES FOR THOSE COUNTY
17 EMPLOYES DIRECTLY ENGAGED IN ELIGIBLE PROJECTS AND FOR PURPOSES
18 OF VEHICLE LIABILITY INSURANCE FOR EQUIPMENT PURCHASED UNDER THE
19 FUND: AND PROVIDED FURTHER, THAT INDIRECT COSTS SHALL NOT EXCEED
20 TEN PER CENTUM OF THE YEARLY ALLOCATION TO THE COUNTY. The
21 county, for the purpose of such payments and such payments only,
22 may borrow and place in such special fund moneys, not in excess
23 of the liquid fuels tax funds to be received during the current
24 calendar year, and all such loans shall be repaid from such
25 special fund before the expiration of the current calendar year
26 and not thereafter. Moneys so received and deposited shall be
27 used only for the purpose of construction, reconstruction,
28 maintenance, and repair of roads, highways [and], bridges and
29 curb ramps from a road or highway to provide for access by
30 individuals with disabilities consistent with Federal and State

1 law, including the payment of property damage and compensation
2 of viewers for services in eminent domain proceedings involving
3 such roads, highways and bridges, now due or hereafter to become
4 due, occasioned by or the relocation or construction of highways
5 and bridges, and for the construction, reconstruction, operation
6 and maintenance of publicly owned ferryboat operations, and for
7 the payment of interest and sinking fund charges on bonds issued
8 or used for highways and bridge purposes and publicly owned
9 ferryboat operations, or on so much of any bonds as have been
10 used for such purposes and for the acquisition, maintenance,
11 repair and operation of traffic signs and traffic signals and
12 all payments made by any county, either directly or indirectly,
13 prior to the first day of January, one thousand nine hundred and
14 forty-six, for any or all such purposes are hereby validated:
15 Provided, That no expenditures from the county liquid fuels tax
16 fund shall be made by the county commissioners for new
17 construction on roads, bridges, curb ramps or publicly owned
18 ferryboat operations without first having obtained the approval
19 of the plans for such construction from the Department of
20 Transportation: And provided further, That the county
21 commissioners shall not allocate moneys from the county liquid
22 fuels tax fund to any political subdivision within the county,
23 until the application and the contracts or plans for the
24 proposed expenditures have been made on forms, prescribed,
25 prepared and furnished, and first approved by the Department of
26 Transportation. The county commissioners of each county shall
27 make to the Department of Transportation, on or before the
28 fifteenth day of January for the period ending December thirty-
29 first of each year, on forms prescribed, prepared, and furnished
30 by the Department of Transportation, a report showing the

1 receipts and expenditures of such moneys received by the county,
2 from the Commonwealth under the provisions of this section.
3 Copies of such report shall be transmitted to the department and
4 to the Department of the Auditor General for audit. Upon the
5 failure of the county commissioners to file such report, or to
6 make any payments, allocations or expenditures, in compliance
7 with the provisions of this section, the department shall
8 withhold further payments to the county out of the Liquid Fuels
9 Tax Fund until the delinquent report is filed, transmitted, or
10 said moneys allocated, or said expenditures for the prior twelve
11 months are approved by the Department of Transportation.

12 * * *

13 Section 2. This act shall take effect immediately.