
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 FUMO, APPROPRIATIONS, IN SENATE, RE-REPORTED AS AMENDED,
MARCH 15, 1994

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 AND FOR
17 THE REFUND OF LIQUID FUELS TAX MONEY COLLECTED FROM FUELS
18 USED IN OFF-HIGHWAY RECREATIONAL VEHICLES FOR DEPOSIT INTO A
19 RESTRICTED RECEIPTS ACCOUNT; AND MAKING EDITORIAL CHANGES.

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20 The General Assembly of the Commonwealth of Pennsylvania

21 hereby enacts as follows:

22 Section 1. Section 10(a) of the act of May 21, 1931

23 (P.L.149, No.105), known as The Liquid Fuels Tax Act, amended

24 July 30, 1975 (P.L.124, No.61), is amended to read:

1 Section 10. Disposition and Use of Tax.--(a) One-half cent
2 per gallon of the permanent tax collected under the provisions
3 of this act shall be paid into the Liquid Fuels Tax Fund of the
4 State Treasury; and such moneys, paid into said fund, are hereby
5 specifically appropriated for the purposes hereinafter set
6 forth.

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21 under the provisions of the acts of Assembly repealed by this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

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

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

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

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

14 * * *

15 ~~Section 2. This act shall take effect immediately.~~ <—

16 SECTION 2. SECTION 17 OF THE ACT, AMENDED MARCH 12, 1957 <—
17 (P.L.8, NO.3), JULY 15, 1969 (P.L.161, NO.65) AND DECEMBER 19,
18 1975 (P.L.556, NO.156), IS AMENDED TO READ:

19 SECTION 17. REFUNDS.--(A) THE BOARD OF FINANCE AND REVENUE
20 MAY REFUND TO DISTRIBUTORS TAXES, PENALTIES, AND INTEREST PAID
21 BY THEM ON LIQUID FUELS DELIVERED TO THE UNITED STATES
22 GOVERNMENT, OR PAID AS THE RESULT OF AN ERROR OF LAW OR OF FACT
23 OR OF BOTH LAW AND FACT. CLAIMS FOR SUCH REFUNDS SHALL BE MADE
24 UNDER THE PROCEDURE PRESCRIBED BY THE FISCAL CODE.

25 (B) ANY PERSON WHO SHALL USE OR BUY LIQUID FUELS ON WHICH
26 THE TAX IMPOSED BY THIS ACT SHALL HAVE BEEN PAID AND SHALL
27 CONSUME THE SAME (I) IN THE OPERATION OF ANY NONLICENSED FARM
28 TRACTOR OR LICENSED FARM TRACTOR WHEN USED OFF THE HIGHWAYS FOR
29 AGRICULTURAL PURPOSES OR NONLICENSED POWERED FARM MACHINERY FOR
30 PURPOSES RELATING TO THE ACTUAL PRODUCTION OF FARM PRODUCTS OR

1 (II) IN THE OPERATION OF A VEHICLE OF A VOLUNTEER FIRE COMPANY,
2 VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE SQUAD SHALL BE
3 REIMBURSED THE FULL AMOUNT OF SUCH TAX.

4 (C) (1) WHEN THE TAX IMPOSED BY THIS ACT SHALL HAVE BEEN
5 PAID AND THE FUEL ON WHICH SUCH TAX HAS BEEN IMPOSED SHALL HAVE
6 BEEN CONSUMED IN THE OPERATION OF MOTORBOATS OR WATERCRAFT UPON
7 THE WATERS OF THE COMMONWEALTH, INCLUDING WATERWAYS BORDERING ON
8 THE COMMONWEALTH, THE FULL AMOUNT OF SUCH TAX SHALL BE REFUNDED
9 TO THE [BOATING FUND OF THE FISH COMMISSION] BOAT FUND OF THE
10 PENNSYLVANIA FISH AND BOAT COMMISSION ON PETITION TO THE BOARD
11 OF FINANCE AND REVENUE IN ACCORDANCE WITH PRESCRIBED PROCEDURES.

12 (2) IN ACCORDANCE WITH SUCH PROCEDURES, THE PENNSYLVANIA
13 FISH AND BOAT COMMISSION SHALL BIANNUALLY CALCULATE THE AMOUNT
14 OF LIQUID FUELS TAX CONSUMED BY SAID MOTORCRAFT AND FURNISH SUCH
15 INFORMATION RELATING TO ITS CALCULATIONS AND DATA AS MAY BE
16 PRESCRIBED OR REQUIRED BY THE BOARD OF FINANCE AND REVENUE. THIS
17 BOARD SHALL REVIEW THE PETITION AND MOTORBOAT FUEL CONSUMPTION
18 CALCULATIONS OF THE PENNSYLVANIA FISH AND BOAT COMMISSION AND
19 THEN DETERMINE THE AMOUNT OF LIQUID FUELS TAX PAID ON LIQUID
20 FUELS CONSUMED IN THE PROPULSION OF MOTORBOATS AND OTHER
21 MOTORCRAFT ON THE WATERS OF THE COMMONWEALTH, INCLUDING
22 WATERWAYS BORDERING ON THE COMMONWEALTH, AND SHALL CERTIFY TO
23 THE STATE TREASURER TO REFUND ANNUALLY TO THE [BOATING FUND OF
24 THE FISH COMMISSION] BOAT FUND OF THE PENNSYLVANIA FISH AND BOAT
25 COMMISSION THE AMOUNT SO DETERMINED. THE DEPARTMENT OF
26 [HIGHWAYS] TRANSPORTATION SHALL BE ACCORDED THE RIGHT TO APPEAR
27 AT SUCH PROCEEDINGS AND MAKE ITS VIEWS KNOWN.

28 (3) SAID MONEYS SHALL BE USED BY THE PENNSYLVANIA FISH AND
29 BOAT COMMISSION ACTING BY ITSELF OR BY AGREEMENT WITH OTHER
30 STATE AND FEDERAL AGENCIES INCLUDING, BUT NOT LIMITED TO, THE

1 NAVIGATION COMMISSION FOR THE DELAWARE RIVER, THE DEPARTMENT OF
2 [FORESTS AND WATERS] ENVIRONMENTAL RESOURCES, THE DEPARTMENT OF
3 HEALTH, AND THE FEDERAL BUREAU OF OUTDOOR RECREATION, ONLY FOR
4 THE IMPROVEMENT OF THE WATERS OF PENNSYLVANIA ON WHICH
5 MOTORBOATS ARE PERMITTED TO OPERATE AND MAY BE USED, INCLUDING
6 BUT NOT LIMITED TO THE DEVELOPMENT AND CONSTRUCTION OF MOTORBOAT
7 AREAS; THE DREDGING AND CLEARING OF WATER AREAS WHERE MOTORBOATS
8 CAN BE USED; THE PLACEMENT AND REPLACEMENT OF NAVIGATIONAL AIDS;
9 THE PURCHASE, DEVELOPMENT AND MAINTENANCE OF PUBLIC ACCESS SITES
10 AND FACILITIES TO AND ON WATERS WHERE MOTORBOATING IS PERMITTED;
11 THE PATROLLING OF MOTORBOATING WATERS; THE PUBLISHING OF
12 NAUTICAL CHARTS IN THOSE AREAS OF PENNSYLVANIA NOT COVERED BY
13 NAUTICAL CHARTS PUBLISHED BY THE UNITED STATES COAST AND
14 GEODETIC SURVEY OR THE UNITED STATES ARMY ENGINEERS; AND THE
15 ADMINISTRATIVE EXPENSES ARISING OUT OF SUCH ACTIVITIES.

16 (D) (1) WHEN THE TAX IMPOSED BY THIS ACT SHALL HAVE BEEN
17 PAID ON NONHIGHWAY RECREATIONAL FUEL USED IN OFF-HIGHWAY
18 VEHICLES AND IN BACK COUNTRY CAMPING WITHIN THIS COMMONWEALTH,
19 THE FULL AMOUNT OF SUCH TAX SHALL BE REFUNDED TO THE DEPARTMENT
20 OF ENVIRONMENTAL RESOURCES ON PETITION TO THE BOARD OF FINANCE
21 AND REVENUE IN ACCORDANCE WITH PRESCRIBED PROCEDURES.

22 (2) IN ACCORDANCE WITH SUCH PROCEDURES, THE DEPARTMENT OF
23 ENVIRONMENTAL RESOURCES SHALL BIANNUALLY CALCULATE THE AMOUNT OF
24 LIQUID FUELS TAX CONSUMED BY SAID OFF-HIGHWAY RECREATIONAL
25 VEHICLES AND FURNISH SUCH INFORMATION RELATING TO ITS
26 CALCULATIONS AND DATA AS MAY BE PRESCRIBED OR REQUIRED BY THE
27 BOARD OF FINANCE AND REVENUE. THIS BOARD SHALL REVIEW THE
28 PETITION AND FUEL CONSUMPTION CALCULATIONS OF THE DEPARTMENT OF
29 ENVIRONMENTAL RESOURCES AND THEN DETERMINE THE AMOUNT OF LIQUID
30 FUELS TAX PAID ON LIQUID FUELS CONSUMED IN THE PROPULSION OF

1 OFF-HIGHWAY RECREATIONAL VEHICLES IN THIS COMMONWEALTH AND SHALL
2 CERTIFY TO THE STATE TREASURER TO REFUND ANNUALLY TO THE
3 DEPARTMENT OF ENVIRONMENTAL RESOURCES THE AMOUNT SO DETERMINED.
4 THE DEPARTMENT OF TRANSPORTATION SHALL BE ACCORDED THE RIGHT TO
5 APPEAR AT SUCH PROCEEDINGS AND MAKE ITS VIEWS KNOWN.

6 (3) SAID MONEYS SHALL BE USED FOR THE BENEFIT OF MOTORIZED
7 AND NONMOTORIZED RECREATIONAL TRAILS BY THE DEPARTMENT OF
8 ENVIRONMENTAL RESOURCES AS PROVIDED IN THE INTERMODAL SURFACE
9 TRANSPORTATION EFFICIENCY ACT OF 1991 (PUBLIC LAW 102-240, 105
10 STAT. 1914).

11 (4) THE PROVISIONS OF THIS SUBSECTION SHALL NOT BE
12 IMPLEMENTED BY THE DEPARTMENT OF ENVIRONMENTAL RESOURCES UNTIL
13 SUCH TIME AS MATCHING FEDERAL MONEYS ARE MADE AVAILABLE IN
14 FISCAL YEAR 1995 OR THEREAFTER TO IMPLEMENT THE INTERMODAL
15 SURFACE TRANSPORTATION EFFICIENCY ACT OF 1991.

16 (E) (1) ANY PERSON WHO SHALL USE OR BUY ANY LIQUID FUEL ON
17 WHICH A TAX IMPOSED BY THIS ACT IN EXCESS OF ONE AND ONE-HALF
18 CENTS A GALLON SHALL HAVE BEEN PAID AND SHALL USE SUCH LIQUID
19 FUEL IN PROPELLER-DRIVEN AIRCRAFT OR AIRCRAFT ENGINES, OR WHO
20 SHALL USE OR BUY ANY LIQUID FUEL ON WHICH A TAX IMPOSED BY THIS
21 ACT IN EXCESS OF ONE AND ONE-HALF CENTS PER GALLON SHALL HAVE
22 BEEN PAID AND SHALL USE SUCH LIQUID FUEL IN JET OR TURBO-JET
23 PROPELLED AIRCRAFT OR AIRCRAFT ENGINES, SHALL BE REIMBURSED IN
24 THE AMOUNT OF SUCH EXCESS.

25 (2) ALL SUCH CLAIMS FOR REIMBURSEMENT SHALL BE MADE UPON A
26 FORM TO BE FURNISHED BY THE BOARD OF FINANCE AND REVENUE AND
27 SHALL INCLUDE, IN ADDITION TO SUCH OTHER INFORMATION AS THE
28 BOARD MAY BY REGULATION PRESCRIBE, THE NAME AND ADDRESS OF THE
29 CLAIMANT, THE PERIOD OF TIME AND THE NUMBER OF GALLONS OF LIQUID
30 FUELS USED FOR WHICH REIMBURSEMENT IS CLAIMED, A DESCRIPTION OF

1 THE FARM MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE IN WHICH SUCH
2 LIQUID FUELS HAVE BEEN USED AND THE PURPOSES FOR WHICH SUCH
3 MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAS BEEN USED, THE SIZE
4 OF THE FARM AND PART THEREOF IN CULTIVATION ON WHICH SUCH LIQUID
5 FUELS HAVE BEEN USED. EACH SUCH CLAIM SHALL CONTAIN STATEMENTS
6 THAT THE LIQUID FUELS FOR WHICH REIMBURSEMENT IS CLAIMED HAVE
7 BEEN USED ONLY FOR PURPOSES FOR WHICH REIMBURSEMENTS ARE
8 PERMITTED, THAT RECORDS OF THE AMOUNTS OF SUCH FUELS USED IN
9 EACH PIECE OF FARM MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAVE
10 BEEN KEPT, AND THAT NO PART OF SUCH CLAIM HAS BEEN PAID EXCEPT
11 AS STATED. EACH SUCH CLAIM SHALL CONTAIN A DECLARATION THAT IT
12 AND ACCOMPANYING RECEIPTS ARE TRUE AND CORRECT TO THE BEST OF
13 CLAIMANT'S KNOWLEDGE AND SHALL BE SIGNED BY THE CLAIMANT OR THE
14 PERSON CLAIMING ON HIS BEHALF. EVERY CLAIM SHALL BE ACCOMPANIED
15 BY RECEIPTS INDICATING THAT THE LIQUID FUELS OR EXCESS LIQUID
16 FUELS TAX WAS PAID ON THE LIQUID FUELS FOR WHICH REIMBURSEMENT
17 IS CLAIMED. ALL RECORDS OF PURCHASES OF LIQUID FUELS AND USE IN
18 EACH TRACTOR OR POWERED MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE
19 SHALL BE KEPT FOR A PERIOD OF TWO YEARS. EVERY SUCH CLAIM SHALL
20 BE MADE ANNUALLY FOR THE PRECEDING YEAR ENDING ON THE THIRTIETH
21 DAY OF JUNE AND SHALL BE SUBMITTED TO THE BOARD OF FINANCE AND
22 REVENUE NOT LATER THAN THE THIRTIETH DAY OF SEPTEMBER OF EACH
23 YEAR AND THE BOARD SHALL REFUSE TO CONSIDER ANY CLAIM RECEIVED
24 OR POSTMARKED LATER THAN SUCH DATE. THE CLAIMANT SHALL SATISFY
25 THE BOARD THAT HE HAS PAID THE TAX AND THAT THE LIQUID FUELS
26 HAVE BEEN CONSUMED BY HIM FOR PURPOSES FOR WHICH REIMBURSEMENTS
27 ARE PERMITTED UNDER THIS SECTION. THE BOARD MAY REQUIRE ANY
28 CLAIMANT TO FURNISH SUCH FURTHER INFORMATION, PROOF, OR FULLER
29 EXPLANATION AS IT SHALL DEEM NECESSARY. THE ACTION OF THE BOARD
30 OF FINANCE AND REVENUE IN GRANTING OR REFUSING REIMBURSEMENT

1 SHALL BE FINAL. THE BOARD SHALL DEDUCT THE SUM OF ONE DOLLAR AND
2 FIFTY CENTS (\$1.50), WHICH SHALL BE CONSIDERED AS A FILING FEE,
3 FROM EVERY CLAIM FOR REIMBURSEMENT GRANTED. SUCH FILING FEES ARE
4 HEREBY SPECIFICALLY APPROPRIATED TO THE BOARD OF FINANCE AND
5 REVENUE AND TO THE DEPARTMENT OF REVENUE FOR EXPENSES OF ANY
6 NATURE WHATSOEVER INCURRED IN THE ADMINISTRATION OF THE
7 REIMBURSEMENT PROVISIONS OF THIS ACT. THE BOARD OF FINANCE AND
8 REVENUE SHALL HAVE THE POWER TO REFER TO THE DEPARTMENT OF
9 REVENUE, FOR INVESTIGATION, ANY CLAIM FOR REIMBURSEMENT FILED
10 UNDER THE PROVISIONS OF THIS ACT AND IT SHALL BE THE DUTY OF THE
11 DEPARTMENT OF REVENUE TO INVESTIGATE SUCH APPLICATION AND REPORT
12 TO THE BOARD OF FINANCE AND REVENUE RELATIVE THERETO. ANY PERSON
13 MAKING ANY FALSE OR FRAUDULENT STATEMENT FOR THE PURPOSE OF
14 OBTAINING REIMBURSEMENT SHALL BE GUILTY OF A MISDEMEANOR, AND,
15 UPON CONVICTION THEREOF, SHALL BE SENTENCED TO PAY A FINE OF NOT
16 MORE THAN ONE THOUSAND DOLLARS (\$1000) OR TO UNDERGO
17 IMPRISONMENT FOR NOT MORE THAN SIX (6) MONTHS, OR BOTH.

18 (F) ALL REFUNDS AND REIMBURSEMENTS OF MONEYS ALLOWED
19 HEREUNDER SHALL BE PAID FROM THE MOTOR LICENSE FUND AND THE
20 LIQUID FUELS TAX FUND IN AMOUNTS EQUAL TO THE ORIGINAL
21 DISTRIBUTION AND PAYMENT OF SUCH MONEYS INTO SAID FUNDS:
22 PROVIDED, THAT REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS
23 CONSUMED IN THE OPERATION OF TRACTORS AND POWERED MACHINERY FOR
24 PURPOSES RELATING TO THE ACTUAL PRODUCTION OF FARM PRODUCTS AND
25 REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS USED IN AIRCRAFT OR
26 AIRCRAFT ENGINES SHALL BE PAID OUT OF THE MOTOR LICENSE FUND.

27 (G) AS MUCH OF THE MONEYS, FROM TIME TO TIME, IN THE MOTOR
28 LICENSE FUND AND THE LIQUID FUELS TAX FUND, AS MAY BE NECESSARY,
29 IS HEREBY APPROPRIATED TO THE BOARD OF FINANCE AND REVENUE FOR
30 THE PURPOSE OF MAKING REFUNDS AND REIMBURSEMENTS AS HEREIN

1 AUTHORIZED. ESTIMATES OF THE AMOUNTS TO BE EXPENDED FROM THESE
2 FUNDS FOR REFUNDS AND REIMBURSEMENTS, FROM TIME TO TIME, BY THE
3 BOARD SHALL BE SUBMITTED TO THE GOVERNOR FOR HIS APPROVAL OR
4 DISAPPROVAL AS IN THE CASE OF OTHER APPROPRIATIONS TO
5 ADMINISTRATIVE DEPARTMENTS, BOARDS AND COMMISSIONS; AND IT SHALL
6 BE UNLAWFUL FOR THE AUDITOR GENERAL TO HONOR ANY REQUISITION OF
7 THE BOARD OF FINANCE AND REVENUE FOR THE EXPENDITURE OF MONEYS
8 HEREUNDER IN EXCESS OF THE ESTIMATES APPROVED BY THE GOVERNOR.

9 (H) THE PROVISIONS OF THIS SECTION RELATING TO REIMBURSEMENT
10 OF TAXES PAID ON LIQUID FUELS CONSUMED IN THE OPERATION OF
11 TRACTORS AND POWERED MACHINES FOR PURPOSES RELATING TO THE
12 ACTUAL PRODUCTION OF FARM PRODUCTS SHALL APPLY ONLY TO LIQUID
13 FUELS PURCHASED ON AND AFTER THE FIRST DAY OF JULY, ONE THOUSAND
14 NINE HUNDRED FIFTY-FIVE.

15 (I) THE PENNSYLVANIA AERONAUTICS COMMISSION IS AUTHORIZED TO
16 MAKE ALLOCATIONS OF TAXES COLLECTED UNDER THIS ACT TO AIRPORTS
17 IN PROPORTION TO THE AVERAGE OF THEIR ALLOCATIONS RECEIVED FROM
18 THE PENNSYLVANIA AERONAUTICS COMMISSION DURING THE PERIOD FOR
19 WHICH THEY HAVE RECEIVED SUCH ALLOCATIONS NOT TO EXCEED FIVE
20 YEARS OR, IN THE CASE OF AIRPORTS HAVING NO SUCH ALLOCATION
21 EXPERIENCE, IN EQUAL PROPORTION WITH OTHER AIRPORTS BASED UPON
22 COMPARATIVE COLLECTIONS UNDER THIS TAX. IN NO CASE SHALL THE
23 AMOUNT APPORTIONED TO THE AIRPORT BE LESS THAN THE HIGHEST
24 AMOUNT APPORTIONED IN ANY ONE OF THE PREVIOUS FIVE YEARS.

25 SECTION 3. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

26 (1) THE AMENDMENT OF SECTION 17 OF THE ACT SHALL TAKE
27 EFFECT JULY 1, 1994.

28 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT
29 IMMEDIATELY.