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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**

**No. 1080** Session of  
1993

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

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AS AMENDED ON THIRD CONSIDERATION, IN SENATE, APRIL 19, 1994

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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.

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:

25 Section 10. Disposition and Use of Tax.--(a) One-half cent

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

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20 under the provisions of the acts of Assembly repealed by this  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

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

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

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

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

13 \* \* \*

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

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

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

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

1 VOLUNTEER AMBULANCE SERVICE OR VOLUNTEER RESCUE SQUAD SHALL BE  
2 REIMBURSED THE FULL AMOUNT OF SUCH TAX.

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

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

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

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

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

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

1 ~~CERTIFY TO THE STATE TREASURER TO REFUND ANNUALLY TO THE~~  
2 ~~DEPARTMENT OF ENVIRONMENTAL RESOURCES THE AMOUNT SO DETERMINED.~~  
3 ~~THE DEPARTMENT OF TRANSPORTATION SHALL BE ACCORDED THE RIGHT TO~~  
4 ~~APPEAR AT SUCH PROCEEDINGS AND MAKE ITS VIEWS KNOWN.~~

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

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

15 ~~(D) (1) WHEN THE TAX IMPOSED BY THIS ACT SHALL HAVE BEEN~~ <—  
16 ~~PAID ON FUEL USED IN OFF-HIGHWAY RECREATIONAL VEHICLES WITHIN~~  
17 ~~THE COMMONWEALTH, AN AMOUNT EQUAL TO THE REVENUE GENERATED BY~~  
18 ~~THE TAX MAY BE APPROPRIATED THROUGH THE GENERAL FUND TO THE~~  
19 ~~DEPARTMENT OF ENVIRONMENTAL RESOURCES.~~

20 ~~(2) THE DEPARTMENT OF TRANSPORTATION SHALL ANNUALLY~~  
21 ~~CALCULATE THE AMOUNT OF LIQUID FUEL CONSUMED BY OFF-HIGHWAY~~  
22 ~~RECREATIONAL VEHICLES AND FURNISH SUCH INFORMATION RELATING TO~~  
23 ~~ITS CALCULATIONS AND DATA AS MAY BE REQUIRED BY THE~~  
24 ~~APPROPRIATIONS COMMITTEE OF THE SENATE AND THE APPROPRIATIONS~~  
25 ~~COMMITTEE OF THE HOUSE OF REPRESENTATIVES.~~

26 ~~(3) THE GENERAL ASSEMBLY SHALL REVIEW THE FUEL CONSUMPTION~~  
27 ~~CALCULATIONS OF THE DEPARTMENT OF TRANSPORTATION TO DETERMINE~~  
28 ~~THE AMOUNT OF LIQUID FUELS TAX PAID ON LIQUID FUELS CONSUMED IN~~  
29 ~~THE PROPULSION OF OFF-HIGHWAY RECREATIONAL VEHICLES IN THE~~  
30 ~~COMMONWEALTH AND MAY ANNUALLY APPROPRIATE TO THE DEPARTMENT OF~~



1 ENVIRONMENTAL RESOURCES THE AMOUNT SO DETERMINED.

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

7 (E) (1) ANY PERSON WHO SHALL USE OR BUY ANY LIQUID FUEL ON  
8 WHICH A TAX IMPOSED BY THIS ACT IN EXCESS OF ONE AND ONE-HALF  
9 CENTS A GALLON SHALL HAVE BEEN PAID AND SHALL USE SUCH LIQUID  
10 FUEL IN PROPELLER-DRIVEN AIRCRAFT OR AIRCRAFT ENGINES, OR WHO  
11 SHALL USE OR BUY ANY LIQUID FUEL ON WHICH A TAX IMPOSED BY THIS  
12 ACT IN EXCESS OF ONE AND ONE-HALF CENTS PER GALLON SHALL HAVE  
13 BEEN PAID AND SHALL USE SUCH LIQUID FUEL IN JET OR TURBO-JET  
14 PROPELLED AIRCRAFT OR AIRCRAFT ENGINES, SHALL BE REIMBURSED IN  
15 THE AMOUNT OF SUCH EXCESS.

16 (2) ALL SUCH CLAIMS FOR REIMBURSEMENT SHALL BE MADE UPON A  
17 FORM TO BE FURNISHED BY THE BOARD OF FINANCE AND REVENUE AND  
18 SHALL INCLUDE, IN ADDITION TO SUCH OTHER INFORMATION AS THE  
19 BOARD MAY BY REGULATION PRESCRIBE, THE NAME AND ADDRESS OF THE  
20 CLAIMANT, THE PERIOD OF TIME AND THE NUMBER OF GALLONS OF LIQUID  
21 FUELS USED FOR WHICH REIMBURSEMENT IS CLAIMED, A DESCRIPTION OF  
22 THE FARM MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE IN WHICH SUCH  
23 LIQUID FUELS HAVE BEEN USED AND THE PURPOSES FOR WHICH SUCH  
24 MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAS BEEN USED, THE SIZE  
25 OF THE FARM AND PART THEREOF IN CULTIVATION ON WHICH SUCH LIQUID  
26 FUELS HAVE BEEN USED. EACH SUCH CLAIM SHALL CONTAIN STATEMENTS  
27 THAT THE LIQUID FUELS FOR WHICH REIMBURSEMENT IS CLAIMED HAVE  
28 BEEN USED ONLY FOR PURPOSES FOR WHICH REIMBURSEMENTS ARE  
29 PERMITTED, THAT RECORDS OF THE AMOUNTS OF SUCH FUELS USED IN  
30 EACH PIECE OF FARM MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAVE

1 BEEN KEPT, AND THAT NO PART OF SUCH CLAIM HAS BEEN PAID EXCEPT  
2 AS STATED. EACH SUCH CLAIM SHALL CONTAIN A DECLARATION THAT IT  
3 AND ACCOMPANYING RECEIPTS ARE TRUE AND CORRECT TO THE BEST OF  
4 CLAIMANT'S KNOWLEDGE AND SHALL BE SIGNED BY THE CLAIMANT OR THE  
5 PERSON CLAIMING ON HIS BEHALF. EVERY CLAIM SHALL BE ACCOMPANIED  
6 BY RECEIPTS INDICATING THAT THE LIQUID FUELS OR EXCESS LIQUID  
7 FUELS TAX WAS PAID ON THE LIQUID FUELS FOR WHICH REIMBURSEMENT  
8 IS CLAIMED. ALL RECORDS OF PURCHASES OF LIQUID FUELS AND USE IN  
9 EACH TRACTOR OR POWERED MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE  
10 SHALL BE KEPT FOR A PERIOD OF TWO YEARS. EVERY SUCH CLAIM SHALL  
11 BE MADE ANNUALLY FOR THE PRECEDING YEAR ENDING ON THE THIRTIETH  
12 DAY OF JUNE AND SHALL BE SUBMITTED TO THE BOARD OF FINANCE AND  
13 REVENUE NOT LATER THAN THE THIRTIETH DAY OF SEPTEMBER OF EACH  
14 YEAR AND THE BOARD SHALL REFUSE TO CONSIDER ANY CLAIM RECEIVED  
15 OR POSTMARKED LATER THAN SUCH DATE. THE CLAIMANT SHALL SATISFY  
16 THE BOARD THAT HE HAS PAID THE TAX AND THAT THE LIQUID FUELS  
17 HAVE BEEN CONSUMED BY HIM FOR PURPOSES FOR WHICH REIMBURSEMENTS  
18 ARE PERMITTED UNDER THIS SECTION. THE BOARD MAY REQUIRE ANY  
19 CLAIMANT TO FURNISH SUCH FURTHER INFORMATION, PROOF, OR FULLER  
20 EXPLANATION AS IT SHALL DEEM NECESSARY. THE ACTION OF THE BOARD  
21 OF FINANCE AND REVENUE IN GRANTING OR REFUSING REIMBURSEMENT  
22 SHALL BE FINAL. THE BOARD SHALL DEDUCT THE SUM OF ONE DOLLAR AND  
23 FIFTY CENTS (\$1.50), WHICH SHALL BE CONSIDERED AS A FILING FEE,  
24 FROM EVERY CLAIM FOR REIMBURSEMENT GRANTED. SUCH FILING FEES ARE  
25 HEREBY SPECIFICALLY APPROPRIATED TO THE BOARD OF FINANCE AND  
26 REVENUE AND TO THE DEPARTMENT OF REVENUE FOR EXPENSES OF ANY  
27 NATURE WHATSOEVER INCURRED IN THE ADMINISTRATION OF THE  
28 REIMBURSEMENT PROVISIONS OF THIS ACT. THE BOARD OF FINANCE AND  
29 REVENUE SHALL HAVE THE POWER TO REFER TO THE DEPARTMENT OF  
30 REVENUE, FOR INVESTIGATION, ANY CLAIM FOR REIMBURSEMENT FILED

1 UNDER THE PROVISIONS OF THIS ACT AND IT SHALL BE THE DUTY OF THE  
2 DEPARTMENT OF REVENUE TO INVESTIGATE SUCH APPLICATION AND REPORT  
3 TO THE BOARD OF FINANCE AND REVENUE RELATIVE THERETO. ANY PERSON  
4 MAKING ANY FALSE OR FRAUDULENT STATEMENT FOR THE PURPOSE OF  
5 OBTAINING REIMBURSEMENT SHALL BE GUILTY OF A MISDEMEANOR, AND,  
6 UPON CONVICTION THEREOF, SHALL BE SENTENCED TO PAY A FINE OF NOT  
7 MORE THAN ONE THOUSAND DOLLARS (\$1000) OR TO UNDERGO  
8 IMPRISONMENT FOR NOT MORE THAN SIX (6) MONTHS, OR BOTH.

9 (F) ALL REFUNDS AND REIMBURSEMENTS OF MONEYS ALLOWED  
10 HEREUNDER SHALL BE PAID FROM THE MOTOR LICENSE FUND AND THE  
11 LIQUID FUELS TAX FUND IN AMOUNTS EQUAL TO THE ORIGINAL  
12 DISTRIBUTION AND PAYMENT OF SUCH MONEYS INTO SAID FUNDS:  
13 PROVIDED, THAT REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS  
14 CONSUMED IN THE OPERATION OF TRACTORS AND POWERED MACHINERY FOR  
15 PURPOSES RELATING TO THE ACTUAL PRODUCTION OF FARM PRODUCTS AND  
16 REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS USED IN AIRCRAFT OR  
17 AIRCRAFT ENGINES SHALL BE PAID OUT OF THE MOTOR LICENSE FUND.

18 (G) AS MUCH OF THE MONEYS, FROM TIME TO TIME, IN THE MOTOR  
19 LICENSE FUND AND THE LIQUID FUELS TAX FUND, AS MAY BE NECESSARY,  
20 IS HEREBY APPROPRIATED TO THE BOARD OF FINANCE AND REVENUE FOR  
21 THE PURPOSE OF MAKING REFUNDS AND REIMBURSEMENTS AS HEREIN  
22 AUTHORIZED. ESTIMATES OF THE AMOUNTS TO BE EXPENDED FROM THESE  
23 FUNDS FOR REFUNDS AND REIMBURSEMENTS, FROM TIME TO TIME, BY THE  
24 BOARD SHALL BE SUBMITTED TO THE GOVERNOR FOR HIS APPROVAL OR  
25 DISAPPROVAL AS IN THE CASE OF OTHER APPROPRIATIONS TO  
26 ADMINISTRATIVE DEPARTMENTS, BOARDS AND COMMISSIONS; AND IT SHALL  
27 BE UNLAWFUL FOR THE AUDITOR GENERAL TO HONOR ANY REQUISITION OF  
28 THE BOARD OF FINANCE AND REVENUE FOR THE EXPENDITURE OF MONEYS  
29 HEREUNDER IN EXCESS OF THE ESTIMATES APPROVED BY THE GOVERNOR.

30 (H) THE PROVISIONS OF THIS SECTION RELATING TO REIMBURSEMENT

1 OF TAXES PAID ON LIQUID FUELS CONSUMED IN THE OPERATION OF  
2 TRACTORS AND POWERED MACHINES FOR PURPOSES RELATING TO THE  
3 ACTUAL PRODUCTION OF FARM PRODUCTS SHALL APPLY ONLY TO LIQUID  
4 FUELS PURCHASED ON AND AFTER THE FIRST DAY OF JULY, ONE THOUSAND  
5 NINE HUNDRED FIFTY-FIVE.

6 (I) THE PENNSYLVANIA AERONAUTICS COMMISSION IS AUTHORIZED TO  
7 MAKE ALLOCATIONS OF TAXES COLLECTED UNDER THIS ACT TO AIRPORTS  
8 IN PROPORTION TO THE AVERAGE OF THEIR ALLOCATIONS RECEIVED FROM  
9 THE PENNSYLVANIA AERONAUTICS COMMISSION DURING THE PERIOD FOR  
10 WHICH THEY HAVE RECEIVED SUCH ALLOCATIONS NOT TO EXCEED FIVE  
11 YEARS OR, IN THE CASE OF AIRPORTS HAVING NO SUCH ALLOCATION  
12 EXPERIENCE, IN EQUAL PROPORTION WITH OTHER AIRPORTS BASED UPON  
13 COMPARATIVE COLLECTIONS UNDER THIS TAX. IN NO CASE SHALL THE  
14 AMOUNT APPORTIONED TO THE AIRPORT BE LESS THAN THE HIGHEST  
15 AMOUNT APPORTIONED IN ANY ONE OF THE PREVIOUS FIVE YEARS.

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

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

19 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT  
20 IMMEDIATELY.