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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 25, 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 CALCULATION AND UTILIZATION OF LIQUID FUELS TAX <—  
18 MONEY COLLECTED FROM FUELS USED IN OFF-HIGHWAY RECREATIONAL  
19 VEHICLES FOR DEPOSIT INTO A RESTRICTED RECEIPTS ACCOUNT; AND <—  
20 MAKING EDITORIAL CHANGES.

21 The General Assembly of the Commonwealth of Pennsylvania  
22 hereby enacts as follows:

23 Section 1. Section 10(a) of the act of May 21, 1931  
24 (P.L.149, No.105), known as The Liquid Fuels Tax Act, amended  
25 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 ~~(D) (1) WHEN THE TAX IMPOSED BY THIS ACT SHALL HAVE BEEN~~ <—  
17 ~~PAID ON FUEL USED IN OFF-HIGHWAY RECREATIONAL VEHICLES WITHIN~~  
18 ~~THE COMMONWEALTH, AN AMOUNT EQUAL TO THE REVENUE GENERATED BY~~  
19 ~~THE TAX MAY BE APPROPRIATED THROUGH THE GENERAL FUND TO THE~~  
20 ~~DEPARTMENT OF ENVIRONMENTAL RESOURCES.~~

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

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



1 COMMONWEALTH AND MAY ANNUALLY APPROPRIATE TO THE DEPARTMENT OF  
2 ENVIRONMENTAL RESOURCES THE AMOUNT SO DETERMINED.

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

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

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

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

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

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

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

1 GOVERNOR.

2 ~~(H)~~ (I) THE PROVISIONS OF THIS SECTION RELATING TO <—  
3 REIMBURSEMENT OF TAXES PAID ON LIQUID FUELS CONSUMED IN THE  
4 OPERATION OF TRACTORS AND POWERED MACHINES FOR PURPOSES RELATING  
5 TO THE ACTUAL PRODUCTION OF FARM PRODUCTS SHALL APPLY ONLY TO  
6 LIQUID FUELS PURCHASED ON AND AFTER THE FIRST DAY OF JULY, ONE  
7 THOUSAND NINE HUNDRED FIFTY-FIVE.

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

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

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

23 (2) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT  
24 IMMEDIATELY.