

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1402 Session of
2000

INTRODUCED BY PICCOLA, CORMAN, HART, TOMLINSON, CONTI, KUKOVICH,
PUNT, MOWERY, HELFRICK, SALVATORE AND GERLACH, MARCH 28, 2000

REFERRED TO TRANSPORTATION, MARCH 28, 2000

AN ACT

1 Suspending the imposition of a portion of the State tax on
2 liquid fuels and fuels; and prescribing penalties.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Liquid Fuels
7 Tax Suspension Act.

8 Section 2. Suspension of tax.

9 The Department of Revenue, for the period of July 1, 2000, to
10 December 31, 2000, may not collect or impose the State portion
11 of the tax imposed or assessed pursuant to 75 Pa.C.S. § 9004(a)
12 (relating to imposition of tax, exemptions and deductions) on
13 liquid fuels or fuels used or sold and delivered by distributors
14 within this Commonwealth. The one-half cent per gallon of tax
15 collected pursuant to 75 Pa.C.S. § 9004(a) and disposed to
16 counties pursuant to 75 Pa.C.S. § 9010 (relating to disposition
17 and use of tax) shall continue to be collected and imposed.

18 Section 3. Penalty.

1 (a) Reduction in price.--Every distributor and dealer, as
2 defined in 75 Pa.C.S. § 9002 (relating to definitions), shall
3 reduce the price of its liquid fuels or fuels used or sold and
4 delivered within this Commonwealth in an amount equal to the
5 amount of State taxes that have been suspended pursuant to
6 section 2.

7 (b) Penalty.--The failure of a distributor or dealer to
8 reduce the price of its liquid fuels or fuels pursuant to
9 subsection (a) shall constitute a violation of the act of
10 December 17, 1968 (P.L.1224, No.387), known as the Unfair Trade
11 Practices and Consumer Protection Law.

12 (c) Notice.--

13 (1) The Department of Revenue, in conjunction with
14 appropriate State departments and agencies, shall create and
15 distribute a placard to all dealers for display, indicating
16 to the general public that the 11.5 cent State tax on
17 gasoline and diesel fuels has been suspended for the provided
18 time frame and that it is a violation of the Unfair Trade
19 Practices and Consumer Protection Law to fail to reduce the
20 price of such fuels accordingly.

21 (2) The failure of a dealer to display the placard
22 required by this subsection shall constitute a violation of
23 the Unfair Trade Practices and Consumer Protection Law.

24 Section 4. Distribution from General Fund.

25 The Department of Revenue shall determine the proportional
26 amounts of revenue appropriated or distributed pursuant to 75
27 Pa.C.S. § 9010(e) (relating to disposition and use of tax) that
28 will be lost due to the suspension of State taxes pursuant to
29 section 2. An amount equal to the total amount of revenue lost
30 due to the suspension of State taxes shall be transferred from

- 1 the General Fund and distributed in the proportional amounts
- 2 determined by the department.
- 3 Section 5. Effective date.
- 4 This act shall take effect immediately.