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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1951 Session of  
2005

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INTRODUCED BY PETRI, FEESE, McILHINNEY, WATSON, TRUE, PYLE,  
CALTAGIRONE, CAPPELLI, HANNA, WRIGHT, ARMSTRONG, BOYD AND  
DeLUCA, SEPTEMBER 21, 2005

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REFERRED TO COMMITTEE ON TRANSPORTATION, SEPTEMBER 21, 2005

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AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated  
2 Statutes, further providing, in liquid fuels and fuels tax,  
3 for the definition of "average wholesale price" and for  
4 imposition.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 Section 1. The definition of "average wholesale price" in  
8 section 9002 of Title 75 of the Pennsylvania Consolidated  
9 Statutes is amended to read:

10 § 9002. Definitions.

11 The following words and phrases when used in this chapter  
12 shall have the meanings given to them in this section unless the  
13 context clearly indicates otherwise:

14 \* \* \*

15 "Average wholesale price." The average wholesale price per  
16 gallon of all taxable liquid fuels and fuels, excluding the  
17 Federal excise tax and all liquid fuels taxes, as determined by  
18 the Department of Revenue for the 12-month period ending on the

1 September 30 immediately prior to January 1 of the year for  
2 which the rate is to be set. In no case shall the average  
3 wholesale price be less than 90¢ nor more than:

4 (1) 58.5¢ per gallon before April 1, 2006; and

5 (2) \$1.25 per gallon after March 31, 2006.

6 \* \* \*

7 Section 2. Section 9004(a) of Title 75 is amended and the  
8 section is amended by adding a subsection to read:

9 § 9004. Imposition of tax, exemptions and deductions.

10 (a) Liquid fuels and fuels tax.--[A] Except as set forth in  
11 subsection (a.1), a permanent State tax of 12¢ a gallon or  
12 fractional part thereof is imposed and assessed upon all liquid  
13 fuels and fuels used or sold and delivered by distributors  
14 within this Commonwealth.

15 (a.1) Temporary reduction.--The tax under subsection (a)  
16 shall be reduced to 6¢ a gallon or fractional part thereof. This  
17 subsection shall expire April 1, 2006.

18 \* \* \*

19 Section 3. This act shall take effect immediately.