

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2455 Session of
2022

INTRODUCED BY CARROLL, MADDEN, SCHLOSSBERG, McNEILL, DeLUCA,
DELLOSO, MOUL, SANCHEZ AND DALEY, MARCH 24, 2022

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 24, 2022

AN ACT

1 Amending Title 74 (Transportation) of the Pennsylvania
2 Consolidated Statutes, in aviation development, further
3 providing for tax on aviation fuels and for tax on jet fuels.

4 The General Assembly of the Commonwealth of Pennsylvania

5 hereby enacts as follows:

6 Section 1. Sections 6121 and 6131 of Title 74 of the
7 Pennsylvania Consolidated Statutes are amended to read:

8 § 6121. Tax on aviation fuels.

9 (a) Imposition.--There is hereby imposed, [effective July 1,
10 1984, an additional State tax of 1.5¢ per gallon] effective July
11 1, 2022, a State tax of 6.0¢ per gallon, or fractional part
12 thereof, on all fuels used or sold and delivered by distributors
13 within this Commonwealth for use as fuel in propeller-driven
14 piston aircraft or aircraft engines as provided for in the act
15 of May 21, 1931 (P.L.149, No.105), known as The Liquid Fuels Tax
16 Act.

17 (b) [Annual adjustment.--Beginning on January 1, 1985, and
18 each January 1 thereafter, the tax imposed under this section

1 shall be adjusted annually and shall be set for that calendar
2 year. The adjustment shall be based upon the percentage change
3 of the Producer Price Index for Jet Fuel, as determined by the
4 Bureau of Labor Statistics for the United States Department of
5 Labor for the most recent 12-month period available as of the
6 immediately preceding November 1. For every 10% increase or
7 decrease in the Producer Price Index, there shall be a 0.1¢ per
8 gallon, or fractional part thereof, increase or decrease in the
9 rate of tax. The rate of tax shall be determined by the
10 Secretary of Revenue, who shall cause such rate to be published
11 as a notice pursuant to 45 Pa.C.S. § 725(a)(3) (relating to
12 additional contents of Pennsylvania Bulletin) in the
13 Pennsylvania Bulletin on or before December 15 of each year. The
14 tax, as adjusted, shall never exceed 6¢ per gallon, or
15 fractional part thereof, nor shall it be less than 3¢ per
16 gallon, or fractional part thereof.] (Reserved).

17 (c) Construction of section.--This section shall be
18 construed in conjunction with The Liquid Fuels Tax Act, which
19 shall apply to the collection, administration and enforcement of
20 the tax imposed under this section.

21 § 6131. Tax on jet fuels.

22 (a) Imposition.--There is hereby imposed, effective July 1,
23 1984, a State tax of 1.1¢ per gallon, or fractional part
24 thereof, on all fuels used or sold and delivered by distributors
25 within this Commonwealth for use as fuel in turbine-propeller
26 jet, turbojet and jet-driven aircraft and aircraft engines. The
27 tax shall be increased by 0.2¢ per gallon, or fractional part
28 thereof, effective January 1, 1985, and by 0.2¢ per gallon, or
29 fractional part thereof, effective July 1, 1985, and by 0.5¢ per
30 gallon, or fractional part thereof, effective July 1, 2022.

1 Distributors shall be liable to the Commonwealth for the
2 collection and payment of the tax imposed by this section. The
3 tax shall be collected by the distributor and shall be paid to
4 the Commonwealth only once with respect to any fuels.

5 (b) [Annual adjustment.--Beginning on January 1, 1986, and
6 each January 1 thereafter, the tax imposed under this section
7 shall be adjusted annually and shall be set for that calendar
8 year. The adjustment shall be based upon the percentage change
9 of the Producer Price Index for Jet Fuel, as determined by the
10 Bureau of Labor Statistics for the United States Department of
11 Labor, for the most recent 12-month period available as of the
12 immediately preceding November 1. For every 10% increase or
13 decrease in the Producer Price Index, as determined by comparing
14 the index for the first month of the 12-month period with the
15 index for the last month of the period, there shall be a 0.1¢
16 per gallon, or fractional part thereof, increase or decrease in
17 the rate of tax. The rate of tax shall be determined by the
18 Secretary of Revenue, who shall cause such rate to be published
19 as a notice pursuant to 45 Pa.C.S. § 725(a)(3) (relating to
20 additional contents of Pennsylvania Bulletin) in the
21 Pennsylvania Bulletin on or before December 15 of each year. The
22 tax, as adjusted, shall never exceed 2¢ per gallon, or
23 fractional part thereof, nor shall it be less than 1.5¢ per
24 gallon, or fractional part thereof.] (Reserved).

25 (c) Construction of section.--This section shall be
26 construed in conjunction with the act of May 21, 1931 (P.L.149,
27 No.105), known as The Liquid Fuels Tax Act, as if jet fuels were
28 liquid fuels as defined in that act, and all of the provisions
29 of that act, except for section 4 thereof to the extent it
30 imposes any tax, shall apply to the collection, administration

1 and enforcement of the tax imposed under this section. Upon the
2 effective date of the tax imposed by this section upon jet
3 fuels, such jet fuels shall not be subject to the tax imposed by
4 the act of January 14, 1952 (1951 P.L.1965, No.550), known as
5 the Fuel Use Tax Act, except that dealer-users shall remain
6 liable to report and pay the fuel use tax on any jet fuels used
7 thereafter upon which the tax provided by this section has not
8 been imposed.

9 (d) Disposition of taxes.--All moneys collected under this
10 section shall be deposited by the State Treasurer in the
11 Aviation Restricted Account.

12 Section 2. This act shall take effect immediately.