

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 610 Session of 2021

INTRODUCED BY BROOKS AND HUTCHINSON, MAY 11, 2021

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, MAY 11, 2021

AN ACT

1 Amending Title 3 (Agriculture) of the Pennsylvania Consolidated  
 2 Statutes, in weights and measures, providing for fuel and  
 3 diesel fuel tax transparency.

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

6 Section 1. Title 3 of the Pennsylvania Consolidated Statutes  
 7 is amended by adding a section to read:

8 § 4187.9. Fuel and diesel fuel tax transparency.

9 (a) Labeling.--Each retailer of automotive fuel and diesel  
 10 fuel in this Commonwealth shall label, in a clear and  
 11 conspicuous manner on an automotive fuel dispenser used to sell  
 12 or offer or expose for sale automotive fuel or diesel fuel, the  
 13 following taxes levied to a consumer of automotive fuels or  
 14 diesel fuel:

15 (1) Federal liquid fuels tax.

16 (2) State liquid fuels tax.

17 (3) Federal diesel fuel tax.

18 (4) State diesel fuel tax.

19 (5) Aggregate Federal liquid fuels tax and State liquid

1 fuels tax.

2 (6) Aggregate Federal diesel fuel tax and State diesel  
3 fuels tax.

4 (b) Label maintenance.--The department shall affix and  
5 maintain a label under subsection (a) in a consistent location  
6 on a fueling dispenser under this section. The owner or operator  
7 of a retailer of automotive fuel or diesel fuel in this  
8 Commonwealth shall not be liable for affixing or maintaining a  
9 fuels tax label under this section.

10 (c) Label cost.--The department may not charge a retailer  
11 any cost for an initial label or replacement label under  
12 subsection (a) if the label becomes illegible or otherwise  
13 unable to be affixed to the fuel dispenser.

14 (d) Label design.--The secretary shall promulgate  
15 regulations necessary for the implementation of this section and  
16 transmit notice to the Legislative Reference Bureau for  
17 publication in the Pennsylvania Bulletin. The secretary shall:

18 (1) Within 60 days of the effective date of this  
19 section, design a label that displays, in legible font, the  
20 current rate of taxes levied to a consumer of automotive fuel  
21 or diesel fuel under subsection (a).

22 (2) Update the label under paragraph (1) with any  
23 changes to the rate of taxes under subsection (a) within 60  
24 days of the effective date of the tax rate change and affix  
25 the label to a fuel dispenser.

26 (e) Definitions.--As used in this section, the following  
27 words and phrases shall have the meanings given to them in this  
28 subsection unless the context clearly indicates otherwise:

29 "Diesel fuel." As defined under 75 Pa.C.S. § 9002 (relating  
30 to definitions).

1 "Federal diesel fuel tax." The rate of tax levied under  
2 section 4081(a)(2)(A)(iii) of the Internal Revenue Code of 1986  
3 (Public Law 99-514, 26 U.S.C. § 4081) on diesel fuel as defined  
4 in section 4083 of the Internal Revenue Code of 1986.

5 "Federal liquid fuels tax." The rate of tax levied under  
6 section 4081(a)(2)(A)(i) of the Internal Revenue Code of 1986 on  
7 gasoline as defined in section 4083 of the Internal Revenue Code  
8 of 1986.

9 "State diesel fuel tax." The aggregate rate of tax levied on  
10 diesel fuel under 75 Pa.C.S. Chs. 90 (relating to liquid fuels  
11 and fuels tax) and 95 (relating to taxes for highway maintenance  
12 and construction).

13 "State liquid fuels tax." The aggregate rate of tax levied  
14 on liquid fuels, as defined under 75 Pa.C.S. § 9002 (relating to  
15 definitions), under 75 Pa.C.S. Chs. 90 and 95.

16 Section 2. All regulations and parts of regulations are  
17 abrogated to the extent of any inconsistency with the provisions  
18 of this act.

19 Section 3. This act shall take effect immediately.