

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 176 Session of 2023

INTRODUCED BY BROOKS, DUSH AND PENNYCUICK, JANUARY 19, 2023

REFERRED TO AGRICULTURE AND RURAL AFFAIRS, JANUARY 19, 2023

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 may 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 26
2 U.S.C. § 4081(a)(2)(A)(iii) (relating to imposition of tax) on
3 diesel fuel as defined in 26 U.S.C. § 4083 (relating to
4 definitions; special rule; administrative authority).

5 "Federal liquid fuels tax." The rate of tax levied under 26
6 U.S.C. § 4081(a)(2)(A)(i) on gasoline as defined in 26 U.S.C. §
7 4083.

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

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

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

18 Section 3. This act shall take effect immediately.