

75 Pa.C.S.A. § 9004

§ 9004. Imposition of tax, exemptions and deductions

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Title 75 Pa.C.S.A. Vehicles

Part VI. Miscellaneous Provisions

Chapter 90. Liquid Fuels and Fuels Tax

§ 9004. Imposition of tax, exemptions and deductions

(a) Liquid fuels and fuels tax.--A permanent State tax of 12¢ a gallon or fractional part thereof is imposed and assessed upon all liquid fuels and fuels used or sold and delivered by distributors within this Commonwealth.

(b) Oil company franchise tax for highway maintenance and construction.--In addition to the tax imposed by subsection (a), the tax imposed by Chapter 95 (relating to taxes for highway maintenance and construction) shall also be imposed and collected on liquid fuels and fuels, on a cents-per-gallon equivalent basis, upon all gallons of liquid fuels and fuels as are taxable under subsection (a).

(c) Aviation gasoline tax.--In lieu of the taxes under subsections (a) and (b):

(1) A State tax of 1 1/2¢ a gallon or fractional part thereof is imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth for use as fuel in propeller-driven piston engine aircraft or aircraft engines.

(2) A State tax of 1 1/2¢ a gallon or fractional part thereof is imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth for use as fuel in turbine propeller jet, turbo-jet or jet driven aircraft or aircraft engines.

(d) Alternative fuels tax.--

(1) A tax is hereby imposed upon alternative fuels used to propel vehicles of any kind or character on the public highways. The rate of tax applicable to each alternative fuel shall be computed by the department on a gallon equivalent basis and shall be published as necessary by notice in the Pennsylvania Bulletin.

(2) The tax imposed in this section upon alternative fuels shall be reported and paid to the department by each alternative fuel dealer-user rather than by distributors under this chapter similar to the manner in which distributors are required to report and pay the tax on liquid fuels and fuels, and the licensing and bonding provisions of this chapter shall be applicable to alternative fuel dealer-users. The department may permit alternative

fuel dealer-users to report the tax due for reporting periods greater than one month up to an annual basis provided the tax is prepaid on the estimated amount of alternative fuel to be used in such extended period. The bonding requirements may be waived by the department where the tax has been prepaid.

(e) Exceptions.--The tax imposed under subsections (a), (b), (c) and (d) shall not apply to liquid fuels, fuels or alternative fuels: [\[FN1\]](#)

(1) Delivered to the Federal Government on presentation of an authorized Federal Government exemption certificate or other evidence satisfactory to the department.

(2) Used or sold and delivered which are not within the taxing power of the Commonwealth under the Commerce Clause of the Constitution of the United States.

(3) Used as fuel in aircraft or aircraft engines, except for the tax imposed under subsection (c).

(4) Delivered to this Commonwealth, a political subdivision, a volunteer fire company, a volunteer ambulance service, a volunteer rescue squad, a second class county port authority or a nonpublic school not operated for profit on presentation of evidence satisfactory to the department.

(f) Single payment.--The tax imposed and assessed under this subsection shall be collected by and paid to the Commonwealth only once in respect to any liquid fuels, fuels and alternative fuels.

(g) Distributors to pay tax.--Distributors shall be liable to the Commonwealth for the collection and payment of the tax imposed by this chapter. The tax imposed by this chapter shall be collected by the distributor at the time the liquid fuels and fuels are used or sold and delivered by the distributor and shall be borne by the consumer.

(h) Losses to be allowed.--The department shall allow for handling and storage losses of liquid fuels and fuels that are substantiated to the satisfaction of the department.

CREDIT(S)

1997, April 17, P.L. 6, No. 3, § 12, effective Oct. 1, 1997.

[\[FN1\]](#) “fules” in enrolled bill.

HISTORICAL AND STATUTORY NOTES

2006 Main Volume

Prior Laws:

1931, May 21, P.L. 149, § 4 (72 P.S. § 2611d).

1935, June 21, P.L. 412, § 1.
1937, April 8, P.L. 248, § 1.
1937, July 2, P.L. 2774, No. 571, § 1.
1939, May 4, P.L. 55, § 1.
1941, May 29, P.L. 60, § 1.
1943, May 26, P.L. 616, § 1.
1945, May 29, P.L. 1102, § 1.
1947, June 2, P.L. 393, § 1.
1949, March 24, P.L. 315, § 1.
1951, May 29, P.L. 485, § 1.
1953, May 27, P.L. 252, § 1.
1955, May 31, P.L. 58, § 1.
1955, Sept. 3, P.L. 558, § 1.
1956, May 28, P.L. (1955) 1776, § 2.
1957, April 10, P.L. 55, § 1.
1959, June 1, P.L. 335, § 1.
1959, Dec. 28, P.L. 2023, § 1.
1961, Feb. 9, P.L. 10, § 1.
1961, May 31, P.L. 241, § 1.
1970, March 3, P.L. 109, No. 41, § 1.
1974, Feb. 1, P.L. 27, No. 10, § 1.
1975, Dec. 19, P.L. 556, No. 156, § 1.

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Current through end of the 2011 Regular Session