

No. 161

AN ACT

HB 1605

Imposing an additional State tax on certain fuels; providing for collection, lien and administration of the tax; and making an appropriation.

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

Section 1. There is hereby imposed and assessed beginning on the effective date of this act an additional State tax of one cent (1¢) a gallon, or fractional part thereof, upon (1) of all liquid fuels used or sold and delivered by distributors within this Commonwealth except liquid fuels used as fuel in aircraft or aircraft engines taxable under the act of May 21, 1931 (P.L.149, No.105), known as "The Liquid Fuels Tax Act," and (2) all fuels used by dealer-users within this Commonwealth except the use of fuel in aircraft or aircraft engines taxable under the act of January 14, 1952 (P.L.1965, No.550), known as the "Fuel Use Tax Act."

Section 2. The additional tax hereby imposed and assessed shall be collected by and paid to the Commonwealth, shall be a lien to the same extent as provided by and shall be administered in conformity with the provisions of "The Liquid Fuels Tax Act" or "Fuel Use Tax Act" as the case may be, depending on the fuel taxed.

Section 3. Notwithstanding the provisions of section 3, act of June 1, 1956 (P.L.1944, No.655), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the Department of Highways; and making an appropriation out of the Motor License Fund; and repealing existing legislation," the entire revenues from the tax hereby imposed are hereby appropriated to the Department of Transportation.

Section 4. (a) The Department of Transportation shall use the revenues appropriated to it under section 3 of this act for the maintenance and resurfacing of secondary roads subject to the limitations set forth in subsection (b) of this section.

(b) The revenues shall be apportioned by the department for expenditure in the several counties of the Commonwealth in the ratio that the total mileage of State highways in any county bears to the total mileage of State highways in this Commonwealth.

Section 5. This act shall take effect on the first day of the month following its enactment if it is enacted during the first five days of the month or on the first day of the second month following its enactment if it is enacted after the first five days of the month.

APPROVED—The 12th day of July, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly
No. 161.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "M".

Secretary of the Commonwealth.