

No. 1982-229

AN ACT

HB 2519

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, authorizing local authorities to delegate certain police powers to a parking authority and providing for oil company franchise tax deductions and credits.

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

Section 1. Section 6109 of Title 75, act of November 25, 1970 (P.L.707, No.230), known as the Pennsylvania Consolidated Statutes, is amended by adding a subsection to read:

§ 6109. Specific powers of department and local authorities.

* * *

(f) Delegation of powers authorized.—Nothing contained in this section shall be deemed to prevent local authorities by ordinance or resolution of the local governing body from delegating their powers under subsection (a)(1) or (22) to a parking authority established pursuant to the act of June 5, 1947 (P.L.458, No.208), known as the “Parking Authority Law.”

Section 2. Section 9502(b) and (g) of Title 75 is amended to read:
§ 9502. Imposition of tax.

* * *

(b) Other taxes unaffected.—The tax imposed by this chapter is in addition to all other taxes imposed by this chapter or any other statute [and shall not be permitted as a deduction in calculating any other tax imposed by the Commonwealth].

* * *

(g) Credit in absence of proof of nontaxable purpose.—The department may provide, in any case in which the purchaser is unable to provide documentation proving that petroleum products are used for a nontaxable purpose, for the payment of a credit to the exempt purchaser based on the average wholesale price of petroleum products determined pursuant to regulations adopted by the department. For purposes of calculating credits, the exempt purchaser of petroleum products upon which the tax imposed by this chapter has previously been paid shall be deemed to have paid the tax and be eligible to receive a credit for any exempt purchase or use.

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Section 3. The amendments to 75 Pa.C.S. § 9502(b) and (g) shall be retroactive to July 1, 1981.

Section 4. This act shall take effect immediately.

APPROVED—The 7th day of December, A. D. 1982.

DICK THORNBURGH