

No. 1982-234

AN ACT

SB 457

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, deleting a provision prohibiting the deduction of oil company franchise tax in calculating other taxes imposed by the Commonwealth and for the payment of credits, reducing the fee for the issuance of identification markers, providing for the imposition of a new axle tax on certain vehicles and further providing for windshield obstructions.

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

Section 1. Sections 1916, 2102, 2104 and 4524 of Title 75, act of November 25, 1970 (P.L. 707, No.230), known as the Pennsylvania Consolidated Statutes, are amended to read:

§ 1916. Trucks and truck tractors.

(a) General rule.—The annual fee for registration of a truck or truck tractor shall be determined by its registered gross weight or combination weight in pounds according to the following table:

| Class | Registered<br>Gross or Combination<br>Weight in Pounds | Fee        |
|-------|--|------------|
| 1     | 5,000 or less  | \$ 39      |
| 2     | 5,001 - 7,000  | 54         |
| 3     | 7,001 - 9,000  | 102        |
| 4     | 9,001 - 11,000   | 132        |
| 5     | 11,001 - 14,000  | 162        |
| 6     | 14,001 - 17,000  | 192        |
| 7     | 17,001 - 21,000  | 237        |
| 8     | 21,001 - 26,000  | 270        |
| 9     | 26,001 - 30,000  | [315] 243  |
| 10    | 30,001 - 33,000  | [378] 306  |
| 11    | 33,001 - 36,000  | [414] 342  |
| 12    | 36,001 - 40,000  | [438] 366  |
| 13    | 40,001 - 44,000  | [465] 357  |
| 14    | 44,001 - 48,000  | [501] 393  |
| 15    | 48,001 - 52,000  | [552] 444  |
| 16    | 52,001 - 56,000  | [588] 480  |
| 17    | 56,001 - 60,000  | [666] 558  |
| 18    | 60,001 - 64,000  | [741] 597  |
| 19    | 64,001 - 68,000  | [777] 633  |
| 20    | 68,001 - 73,280  | [834] 690  |
| 21    | 73,281 - 76,000  | [1065] 885 |
| 22    | 76,001 - 78,000  | [1089] 909 |
| 23    | 78,001 - 78,500  | [1101] 921 |

|    |                 |            |
|----|-----------------|------------|
| 24 | 78,501 - 79,000 | [1113] 933 |
| 25 | 79,001 - 80,000 | [1125] 945 |

(b) Optional registration.—Any vehicle falling within the range of weights for Classes 1 through 4, inclusive, shall notwithstanding any gross vehicle weight stamped on the manufacturer's serial plate, be registered, upon request of the person making application for registration, at the maximum allowable gross or combination weight for the particular weight class within which the gross vehicle weight determined by the manufacturer causes such vehicle to fall.

§ 2102. Identification markers required.

(a) General rule.—The Secretary of Revenue shall provide an identification marker for every motor carrier vehicle.

(1) All motor vehicles required to display the identification marker shall permanently affix such identification marker on the top one-half of the outside door panel on the driver's left-hand side and shall follow the directions as indicated on the reverse side of the identification marker.

(2) The identification marker shall remain the property of the Commonwealth and may be recalled for any violation of the provisions of this chapter, the "Motor Carriers Road Tax Act" or the regulations promulgated thereunder.

(b) Fee.—The fee for issuance of an identification marker *prior to and including March 31, 1983* shall be \$25[, except that for] *and thereafter the fee shall be \$5. For* vehicles registered in this Commonwealth, the vehicle identification marker fee shall be deemed a part of and included in the vehicle registration fee. *Payment of the fee notwithstanding, no marker, permit or registration card shall be issued unless the tax imposed by section 9902 (relating to imposition of axle tax) has been paid.*

(c) Issuance of markers.—Identification markers shall be issued on a 12-month basis, effective April 1 of each year, and shall be valid through the next succeeding March 31; however, enforcement of this section shall not become effective until April 15 of each year as to motor carrier vehicles displaying the previous year's identification marker.

(d) Operation without identification marker unlawful.—It shall be unlawful to operate or to cause to be operated in this Commonwealth any motor carrier vehicle unless the vehicle bears the identification marker required by this section.

(1) The Secretary of Revenue may by regulation exempt from the requirement to display the identification marker motor carrier vehicles which in his opinion are clearly identifiable such that effective enforcement of this chapter will not suffer thereby.

(2) For a period not exceeding five days as to any one motor carrier, the Secretary of Revenue by letter or telegram may authorize the operation of a motor carrier vehicle or vehicles without the identification marker required *or the payment of the axle tax* when the enforcement of this section *or section 9902* for that period would

cause undue delay and hardship in the operation of such motor carrier vehicle or vehicles:

(i) The fee for such permits shall be ~~[\$5]~~ \$25 for each motor carrier vehicle *which shall be deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund.*

(ii) Conditions for the issuance of such permits shall be set forth in regulations promulgated by the Department of Revenue.

§ 2104. Special investigators; powers.

Such employees of the Department of Revenue as are designated as special investigators, and who carry identification indicating such capacity, are hereby declared to be peace officers of the Commonwealth, are hereby given police power and authority throughout the Commonwealth to arrest on view without warrant any driver of a motor carrier vehicle engaged in any operations in violation of any provision of this chapter, *Chapter 99 (relating to axle tax for highway bridge improvement)*, or [of] the "Motor Carriers Road Tax Act" and shall have the power and authority upon probable cause that any such violation may have occurred to search and seize without warrant or process any motor vehicle so operated.

§ 4524. Windshield obstructions and wipers.

(a) Obstruction on front windshield.—No person shall drive any motor vehicle with any sign, poster or other nontransparent material upon the front windshield *which materially obstructs, obscures or impairs the driver's clear view of the highway or any intersecting highway* except an inspection certificate, sticker identification sign on a mass transit vehicle or other officially required sticker and no person shall drive any motor vehicle with any ice or snow on the front windshield which materially obstructs, obscures or impairs the driver's clear view of the highway or any intersecting highway.

(b) Obstruction on side and rear windows.—No person shall drive any motor vehicle with any sign, poster or other nontransparent material, including ice or snow, upon the side wings or side or rear windows of the vehicle which materially obstructs, obscures or impairs the driver's clear view of the highway or any intersecting highway.

(c) Other obstruction.—No person shall drive any motor vehicle with any object or material hung from the inside rearview mirror or otherwise hung, placed or attached in such a position as to materially obstruct, obscure or impair the driver's vision through the front windshield or any manner as to constitute a safety hazard.

(d) Windshield wiper systems.—The windshield on every motor vehicle other than a motorcycle or special mobile equipment shall be equipped with a wiper system capable of cleaning rain, snow or other moisture from the windshield, and so constructed as to be controlled or operated by the driver of the vehicle.

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.*

\* \* \*

Section 3. Title 75 is amended by adding a chapter to read:

CHAPTER 99  
AXLE TAX FOR HIGHWAY BRIDGE IMPROVEMENT

Sec.

- 9901. Definitions.
- 9902. Imposition of axle tax.
- 9903. Report and payment of tax.
- 9904. Evidence of payment.
- 9905. Rebate in case of incidental travel.
- 9906. Penalties.
- 9907. Deposit of proceeds and purpose of tax.
- 9908. Appropriation.
- 9909. Administration and enforcement.

§ 9901. Definitions.

The following words and phrases when used in this chapter shall have the meanings given to them in this section unless the context clearly indicates otherwise:

“Department.” The Department of Revenue.

“Motor carrier.” Every person who operates or causes to be operated any motor vehicle on any highway in this Commonwealth.

§ 9902. Imposition of axle tax.

In addition to any other tax imposed by law, all motor carriers shall pay an annual tax in the amount of \$36 per axle on every truck, truck tractor or combination having a gross weight or registered gross weight in excess of 26,000 pounds operated on the highways of this Commonwealth.

§ 9903. Report and payment of tax.

The tax shall be paid to the department at the time a motor carrier applies for vehicle registration or for the issuance of an identification marker or permit pursuant to section 2102 (relating to identification markers required). No registration card or identification marker or permit shall be issued unless the tax imposed by section 9902 (relating to imposition of axle tax) has been paid.

§ 9904. Evidence of payment.

The issuance of a registration card or vehicle identification marker or permit shall be prima facie evidence that any tax imposed by section 9902 (relating to imposition of axle tax) has been paid.

§ 9905. Rebate in case of incidental travel.

The full axle tax applies to vehicles which travel at least 2,000 miles annually in this Commonwealth. Vehicles travelling less than 2,000 miles annually may file with the department for an axle tax rebate which shall be supported by such data as may be required by the department by regulation. The rebate will be calculated in accordance with the following formula:

$$\frac{2,000 - \text{actual miles travelled}}{2,000} \times \text{axle tax paid} = \text{rebate}$$

§ 9906. Penalties.

In addition to any penalties which may be imposed for the failure to register a vehicle or obtain and display an identification marker or special permit, any person who willfully fails to pay the tax imposed by this chapter when due commits a summary offense and, upon conviction shall be sentenced, for a first offense, to pay a fine of not less than \$100 nor more than \$500 and, for each subsequent or additional offense, to pay a fine of not less than \$200 nor more than \$500 or to undergo imprisonment for a term not exceeding 90 days or both.

§ 9907. Deposit of proceeds and purpose of tax.

(a) General rule.—Proceeds from all taxes and penalties imposed by this chapter shall be deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund, which account is hereby created.

(b) Purpose of tax.—It is the declared policy of the Commonwealth that the money raised by the tax imposed by this chapter be used, to the greatest extent possible, to provide for the creation of jobs and the rehiring of the unemployed in this Commonwealth. In order to reach this goal, firms with Pennsylvania-based facilities shall be actively solicited to make bids on contracts to furnish products and materials, including, but not limited to, steel and steel products, to be used in the projects funded through the Highway Bridge Improvement Restricted Account.

§ 9908. Appropriation.

The funds deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund are hereby annually appropriated out of the account upon authorization by the Governor, for expenditure on bridge rehabilitation, replacement and removal projects pursu-

ant to the act of December 8, 1982 (P.L.848, No.235), known as the "Highway-Railroad and Highway Bridge Capital Budget Act for 1982-1983," in accordance with the following priorities:

(1) The first priority is to the Treasury Department for deposit into the Capital Debt Fund for the payment of debt service on general obligation bonds of the Commonwealth which may be issued from time to time to fund any project described in the "Highway-Railroad and Highway Bridge Capital Budget Act for 1982-1983."

(2) The second priority is to the Department of Transportation in the event excess funds are available after the annual debt service requirements have been satisfied for:

(i) The non-Federal share of bridge rehabilitation, replacement and removal projects on State-owned bridges and bridges of undetermined ownership on State highways.

(ii) Grants to counties or municipalities to fund up to 80% of the non-Federal share of bridge rehabilitation, replacement and removal projects on county-owned or municipal-owned bridges, and bridges of undetermined ownership on county or municipal highways. The balance of the costs for these bridge projects shall be funded by the respective county or municipality or by private funds.

§ 9909. Administration and enforcement.

(a) General rule.—The Departments of Revenue and Transportation shall jointly promulgate any regulations necessary for the proper administration and enforcement of this chapter.

(b) Appeal procedures.—The procedures for appeals relating to the tax imposed by this chapter shall be consistent with those contained in Chapter 95 (relating to oil company franchise tax for highway maintenance and construction).

Section 4. Section 2 shall be retroactive to July 1, 1981.

Section 5. (a) Sections 1 and 3 shall take effect April 1, 1983.

(b) The remainder of this act shall take effect immediately.

APPROVED—The 8th day of December, A. D. 1982.

DICK THORNBURGH