

No. 1995-75

AN ACT

SB 578

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, further defining "classic motor vehicle," "commercial motor vehicle" and "emergency vehicle"; further providing for correction of certificate of title; providing for a drug abuse resistance education registration plate, for permits, for the movement of special mobile equipment, for special funds, for collectible motor vehicles, for an emission reduction program in the Department of Environmental Protection and for penalties relating to towed vehicles; further providing for the enforcement of the International Fuel Tax Agreement; revising reporting taxes and administrative procedures; further providing for the motorbus road tax; and making a repeal.

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

Section 1. The definitions of "classic motor vehicle" and "emergency vehicle" in section 102 of Title 75 of the Pennsylvania Consolidated Statutes are amended and the section is amended by adding a definition to read:

§ 102. Definitions.

Subject to additional definitions contained in subsequent provisions of this title which are applicable to specific provisions of this title, the following words and phrases when used in this title shall have, unless the context clearly indicates otherwise, the meanings given to them in this section:

* * *

"Classic motor vehicle." A motor vehicle, but not a reproduction thereof, manufactured [at least ten years prior to the effective date of the amendment to this definition and, because of limited availability, determined by the department to be a model or make of significant value to collectors or exhibitors and] *at least 15 years prior to the current year* which has been maintained in or restored to a condition which is substantially in conformity with manufacturer specifications and appearance[, provided that, five years from the effective date of the amendment to this definition and thereafter, only a vehicle which was manufactured at least 15 years prior thereto and, because of limited availability, determined by the department to be a model or make of significant value to collectors or exhibitors and which has been maintained in or restored to condition which is substantially in conformity with manufacturer specifications and appearance shall be considered a classic motor vehicle under this title]. Any classic motor vehicle registered under section 1340 (relating to antique and classic plates) on the effective date of the amendment to this definition which fails to qualify as a classic motor vehicle pursuant to these provisions may retain such classic registration unless another type of registration is applied for and issued for the vehicle.

“Collectible motor vehicle.” A reconstructed motor vehicle, but not a reproduction thereof, substantially modified from the manufacturer’s original specifications and appearance and maintained in a collectible condition as determined by the Department of Transportation.

* * *

“Emergency vehicle.” A fire department vehicle, police vehicle, sheriff vehicle, ambulance, blood-delivery vehicle, hazardous material response vehicle, armed forces emergency vehicle, one vehicle operated by a coroner or chief county medical examiner and one vehicle operated by a chief deputy coroner or deputy chief county medical examiner used for answering emergency calls, or any other vehicle designated by the State Police under section 6106 (relating to designation of emergency vehicles by Pennsylvania State Police), or a privately owned vehicle used in answering an emergency call when used by any of the following:

- (1) A police chief and assistant chief.
- (2) A fire chief, assistant chief and, when a fire company has three or more fire vehicles, a second or third assistant chief.
- (3) A fire police captain and fire police lieutenant.
- (4) An ambulance corps commander and assistant commander.
- (5) A river rescue commander and assistant commander.
- (6) A county emergency management coordinator.
- (7) A fire marshal.
- (8) A rescue service chief and assistant chief.

* * *

Section 2. Section 1115 of Title 75 is amended by adding a subsection to read:

§ 1115. Correction of certificate of title.

* * *

(b.1) Change in name on certificate.—Whenever there is a change of name because of marriage or divorce, the owner shall not be required to apply for a corrected certificate of title but shall, in such manner as the department shall prescribe, inform the department of the new name and of the title number of every vehicle titled in the owner’s former name. Upon receipt of such information, the department shall correct the vehicle record of the owner to indicate the name change. The department shall not be required to produce a new certificate of title for a name change because of marriage or divorce, unless the owner submits an application for a new certificate of title. In the event that the owner submits an application for a new certificate of title, such owner shall be required to remit the fee set forth in section 1952 (relating to certificate of title) for the issuance of a certificate of title by the department.

* * *

Section 3. Sections 1307(e) and 1340 of Title 75 are amended to read:
§ 1307. Period of registration.

* * *

(e) Antique [and], classic *and collectible* vehicles.—Antique [and], classic *and collectible* motor vehicle registrations shall expire upon the [junking] *salvaging*, scrapping or transfer of ownership of the vehicle, except that if the transfer is between spouses or between parent and child the registration may be transferred upon payment of a transfer fee.

§ 1340. Antique [and], classic *and collectible* plates.

(a) General rule.—Upon submission by a vehicle owner of information satisfactory to the department that a motorcycle or motor vehicle is an antique motorcycle or motor vehicle or classic motorcycle or motor vehicle *or collectible motorcycle or motor vehicle*, accompanied by the appropriate fee, the department may issue special plates for the motorcycle or vehicle. *The applicant shall provide photographic proof in a manner specified by the department to demonstrate the condition of the motor vehicle.* No annual registration fee may be charged for antique, *collectible* or classic motorcycles or motor vehicles.

(b) Use of plates.—It is unlawful for any person to operate a motorcycle or vehicle with antique [or], classic *or collectible* registration plates for general daily transportation. Permitted use shall be limited to participation in club activities, exhibits, tours, parades, occasional transportation and similar uses. Occasional transportation shall mean no more than one day per week.

Section 4. Title 75 is amended by adding a section to read:

§ 1358. *DARE* plate.

The department, in consultation with the Pennsylvania Commission on Crime and Delinquency, shall design a special drug abuse resistance education (DARE) registration plate which utilizes the DARE logo or slogan in the design. Upon application of any person, accompanied by a fee of \$35 which shall be in addition to the annual registration fee, the department shall issue the plate for a passenger car, motor home, trailer or truck with a gross vehicle weight rating of not more than 9,000 pounds. The Drug Abuse Resistance Education Program shall receive \$15 of each additional fee for this plate.

Section 5. The definition of “commercial motor vehicle” in section 1603 of Title 75 is amended to read:

§ 1603. 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:

* * *

“Commercial motor vehicle.” A motor vehicle designed or used to transport passengers or property:

- (1) if the vehicle has a gross vehicle weight rating of 26,001 or more pounds or such lesser rating as the department shall adopt under the provisions of section 6103(c) (relating to promulgation of rules and regulations by department), as determined by Federal regulation and published by the department as a notice in the Pennsylvania Bulletin;

(2) if the vehicle is designed to transport 16 or more passengers, including the driver;

(3) if the vehicle is a school bus; or

(4) if the vehicle is transporting hazardous materials and is required to be placarded in accordance with department regulations.

The term does not include *an antique or classic motor vehicle, or an implement of husbandry, or any motor home or recreational trailer operated solely for personal use, or motorized construction equipment, including, but not limited to, motorscrapers, backhoes, motorgraders, compactors, excavators, tractors, trenchers and bulldozers.*

* * *

Section 6. Section 1905 of Title 75 is amended by adding a subsection to read:

§ 1905. Payments to special funds.

* * *

(c) Drug Abuse Resistance Education Fund.—Fifteen dollars of each fee received under section 1358 (relating to DARE plate) shall be credited to the Drug Abuse Resistance Education Fund, established as follows:

(1) There is hereby established a special account in the State Treasury which shall be known as the Drug Abuse Resistance Education (DARE) Fund. The purpose of the DARE Fund is to provide moneys for an ongoing educational program in public schools to prevent drug abuse, utilizing police agency representatives, school district employees, materials, supplies and other necessary expenses associated with the program.

(2) All moneys in the DARE Fund are hereby annually appropriated to the Pennsylvania Commission on Crime and Delinquency and may be expended for the purposes authorized under this subsection.

(3) Estimates of amounts to be expended under this subsection shall be submitted to the Governor by the Pennsylvania Commission on Crime and Delinquency for his approval.

(4) The State Treasurer shall not honor any requisition for expenditures by the Pennsylvania Commission on Crime and Delinquency in excess of estimates approved by the Governor or in excess of the amount available for the purposes for which the requisition was made, whichever is the lesser amount.

Section 7. Section 1923 of Title 75 is amended to read:

§ 1923. Antique [and], classic *and collectible* vehicles.

The fee for registration of an antique [or], classic *or collectible* motor vehicle shall be \$50.

Section 8. Section 1943 of Title 75 is amended by adding a subsection to read:

§ 1943. Annual hauling permits.

* * *

(e.1) Special mobile equipment.—The annual fee for hauling or towing each piece of special mobile equipment, as provided for in section 4975 (relating to permit for movement of special mobile equipment), shall be \$200.

** * **

Section 9. Section 2101 of Title 75 is amended to read:

§ 2101. Construction.

This chapter shall be construed in conjunction with Chapter 96 (relating to motor carriers road tax) [and any reference to the former section 11 of the act of June 19, 1964 (P.L.7, No.1), known as the Motor Carriers Road Tax Act, shall be deemed a reference to this chapter].

Section 10. Title 75 is amended by adding a section to read:

§ 2101.1. Definitions.

The following words and phrases when used in this chapter and in Chapter 96 (relating to motor carriers road tax) shall have the meanings given to them in this section unless the context clearly indicates otherwise:

“IFTA.” The International Fuel Tax Agreement, including any amendments.

“License.” A valid unexpired and unrevoked license issued pursuant to the International Fuel Tax Agreement by any base jurisdiction thereof to the motor carrier.

“Qualified motor vehicle.” A motor vehicle, other than a recreational vehicle, which is used, designed or maintained for transportation of persons or property and:

- (1) Having two axles and a gross weight or registered gross weight exceeding 26,000 pounds.*
- (2) Having three or more axles regardless of weight.*
- (3) Used in combination, when the gross weight or registered gross weight of the combination exceeds 26,000 pounds.*

If there is no registered gross weight, then the gross vehicle weight rating (GVWR) or gross combination weight rating (GCWR) of the motor vehicle shall be used.

Section 11. Sections 2102, 2104 and 2105 of Title 75 are amended to read:

§ 2102. Identification markers *and license or road tax registration card* required.

(a) General rule.—The Secretary of Revenue shall provide [an identification marker for every motor carrier vehicle.] *identification markers as follows:*

- (1) Qualified motor vehicles subject to IFTA shall be issued identification markers (decals) and a license as required by IFTA.*
- (2) Qualified motor vehicles not subject to IFTA shall be issued identification markers and a road tax registration card.*

[1] (3) All *qualified* motor vehicles required to display the identification [marker] *markers* shall permanently affix such identification

[marker] *markers* on the [top one-half of the outside door panel on the driver's left-hand side] *exterior portion of both sides of the cab* and shall follow the directions as indicated on the reverse side of the identification marker.

(4) *A legible copy of the IFTA license (cab card) issued to the motor carrier shall be carried in the cab of any qualified motor vehicle subject to IFTA. The road tax registration card issued to any qualified motor vehicle not subject to IFTA shall be carried in the cab of the vehicle.*

[(2)] (5) The identification [marker] *markers, road tax registration card and any IFTA license issued by the Secretary of Revenue* shall remain the property of the Commonwealth and may be recalled for any violation of the provisions of this chapter, Chapter 96 (relating to motor carriers road tax) or the regulations promulgated thereunder.

(6) *The Department of Revenue, for cause, may deny, suspend or revoke any license, road tax registration card or identification markers issued under this section after an opportunity for a hearing has been afforded the carrier, provided, however, that a license, a road tax registration card or identification markers may be denied or may be suspended or revoked for failure to file a return as required or for nonpayment of moneys due and not under appeal under this chapter or Chapter 96, including related motor fuel taxes prior to a hearing.*

(b) Fee.—The fee for issuance of [an identification marker prior to and including March 31, 1983 shall be \$25 and thereafter the fee] *identification markers shall be \$5 per vehicle.*

(c) Issuance of markers *and licenses or road tax registration cards.*—

(1) Identification markers *and licenses or road tax registration cards* shall be issued on a 12-month basis, effective [April 1] *January 1* of each year, and shall be valid through the next succeeding [March 31] *December 31*; however, enforcement of this section shall not become effective until [April 15] *March 1* of each year as to *qualified* motor [carrier] vehicles displaying the previous year's identification [marker.] *markers. The identification markers and license or road tax registration card may be validly displayed and carried on or after December 1 of the preceding year.*

(2) The Department of Revenue shall have the power and may designate [dealers of motor carrier vehicles, the department and designated agents of the department located within this Commonwealth] *the Department of Transportation* to act as [agents] *an agent* for the Department of Revenue for the purpose of collecting the fee under subsection (b), processing the necessary papers and issuing a temporary permit to authorize the operation of a *qualified* motor [carrier] vehicle pending issuance of [a] permanent identification [marker] *markers* by the department.

(d) Operation without identification [marker] *markers* unlawful.—[It] *Except as provided in paragraphs (2) and (3), it shall be unlawful to operate*

or to cause to be operated in this Commonwealth any *qualified* motor [carrier] vehicle unless the vehicle bears the identification [marker] *markers* required by this section *or valid and unrevoked IFTA identification markers issued by another IFTA jurisdiction.*

(1) The Secretary of Revenue may by regulation exempt from the requirement to display the identification [marker] *markers those qualified* 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] 30 days as to any one motor carrier, the Secretary of Revenue by letter or telegram may authorize the operation of a *qualified* motor [carrier] vehicle or vehicles without the identification [marker required or the payment of the axle tax when the] *markers required when both the following are applicable:*

(i) enforcement of this section [or section 9902] for that period would cause undue delay and hardship in the operation of such *qualified* motor [carrier] vehicle [or vehicles]; *and*

(ii) *the motor carrier is registered and/or licensed for the motor carriers road tax with the Department of Revenue or has filed an application therefor with the Department of Revenue:*

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

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

(C) *A temporary permit issued by another IFTA jurisdiction under authority similar to this paragraph shall be accorded the same effect as a temporary permit issued under this paragraph.*

(3) *A motor carrier may, in lieu of paying the tax imposed and filing the tax report required by Chapter 96 and in lieu of complying with any other provisions of this section that would otherwise be applicable as a result of the operation of a particular qualified motor vehicle, obtain from the Department of Revenue a trip permit authorizing the carrier to operate the qualified motor vehicle for a period of five consecutive days. The Department of Revenue shall specify the beginning and ending days on the face of the permit. The fee for a trip permit for each qualified motor vehicle is \$50 which shall be deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund. The report otherwise required under Chapter 96 is not required with respect to a vehicle for which a trip permit has been issued under this subsection.*

(e) *Operation without IFTA license or road tax registration card unlawful.—It shall be unlawful to operate or to cause to be operated in this Commonwealth any qualified motor vehicle unless the vehicle carries either the IFTA license or road tax registration card required by this section.*

§ 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 *qualified* motor [carrier] vehicle engaged in any operations in violation of any provision of this chapter or Chapter 96 (relating to motor carriers road tax) 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 *qualified* motor vehicle so operated.

§ 2105. Exemptions.

(a) General rule.—The requirements of this chapter and Chapter 96 (relating to motor carriers road tax) do not apply to the following vehicles:

(1) A *qualified* motor [carrier] vehicle bearing a Pennsylvania farm vehicle registration plate and operated in accordance with the restrictions of section 1344 (relating to use of farm vehicle plates) or a *qualified* motor [carrier] vehicle registered and operated under provisions of another jurisdiction determined by the Department of Revenue [and the Department of Transportation] to be similar to those restrictions.

(2) A *qualified* motor [carrier] vehicle exempt from registration as a farm [truck] vehicle and operated in accordance with the restrictions of section 1302[(a)](10) (relating to vehicles exempt from registration) or a *qualified* motor [carrier] vehicle operated under provisions of another jurisdiction determined by the Department of Revenue [and the Department of Transportation] to be similar to those restrictions.

(3) An emergency vehicle as defined by section 102 (relating to definitions).

(4) A *qualified* motor [carrier] vehicle operated by or on behalf of any department, board or commission of the Commonwealth, or any political subdivision thereof, or any quasi-governmental authority of which this Commonwealth is a participating member, or any agency of the Federal Government or the District of Columbia, *any foreign country*, or of any state or any political subdivision thereof which grants similar exemptions to publicly owned vehicles registered in this Commonwealth.

(5) A [bus operated under the act of August 1, 1963 (P.L.476, No.249), relating to taxation of motor fuels consumed by interstate buses, or any school bus operated by or on behalf of any private or privately operated school.] *school bus*.

(6) An implement of husbandry as defined by section 102.

(7) Special mobile equipment as defined by section 102.

(8) An unladen or towed motor vehicle or unladen trailer which enters this Commonwealth solely for the purpose of securing repairs or reconditioning. The repair facility shall furnish to the motor carrier a certificate to be carried by the *qualified* motor [carrier] vehicle operator

while the vehicle is in this Commonwealth for the purposes of this paragraph.

(9) A *qualified* motor [carrier] vehicle needing emergency repairs which secures authorization from the Pennsylvania State Police to enter this Commonwealth under this section.

(10) A commercial implement of husbandry.

(b) Regulations.—The Department of Revenue may promulgate regulations to implement this section.

Section 12. Sections 4702, 4706 and 4905 of Title 75 are amended by adding subsections to read:

§ 4702. Requirement for periodic inspection of vehicles.

* * *

(c.1) Safety inspection criteria for collectible motor vehicles.—The department shall prescribe special inspection criteria for vehicles registered as collectible motor vehicles.

* * *

§ 4706. Prohibition on expenditures for emission inspection program.

* * *

(j) Program for repair of certain vehicles.—The provisions of subsection (a) shall not apply to the Credit for Repairing Polluting Vehicles Program which the Department of Environmental Protection may establish. The program may provide that any person could make repairs to or reimburse expenses for repairs to registered motor vehicles which have been identified as polluting vehicles. Upon certification that the vehicle is no longer a polluting vehicle, the Department of Environmental Protection shall award the appropriate emission credit to the person applying for the credit in accordance with the applicable requirements of this title, the act of January 8, 1960 (1959 P.L.2119, No.787), known as the Air Pollution Control Act, and the Clean Air Act (69 Stat. 322, 42 U.S.C. § 7401 et seq.).

§ 4905. Safety requirements for towed vehicles.

* * *

(f) Penalty for violation of subsection (e).—

(1) A person who operates a commercial motor vehicle, as defined in section 1603 (relating to definitions), in violation of subsection (e) commits a summary offense and shall, upon conviction, be sentenced to pay a fine of \$300 for each violation.

(2) A person who operates a motor vehicle other than a commercial motor vehicle, as defined in section 1603, in violation of subsection (e) commits a summary offense and shall, upon conviction, be sentenced to pay a fine of not less than \$50 nor more than \$100.

Section 13. Section 4962(f) of Title 75 is amended to read:

§ 4962. Conditions of permits and security for damages.

* * *

(f) When loads permitted.—Only vehicles and combinations permitted under the following provisions shall be authorized to carry or haul loads while operating under the permit:

Section 4961(a)(2), (3) and (6) (relating to authority to issue permits).

Section 4965 (relating to single permits for multiple highway crossings).

Section 4968 (relating to permit for movement during course of manufacture).

Section 4970(b) (relating to permit for movement of construction equipment).

Section 4974 (relating to permit for movement of containerized cargo).

Section 4975 (relating to permit for movement of special mobile equipment).

* * *

Section 14. Title 75 is amended by adding a section to read:

§ 4975. Permit for movement of special mobile equipment.

An annual permit may be issued authorizing the hauling or towing of a piece of special mobile equipment which does not exceed nine feet two inches in width on freeways, provided the permitted vehicle or combination maintains a speed of 40 miles per hour.

Section 15. Section 6117 of Title 75 is amended to read:

§ 6117. Authority of qualified employees of department and Department of Revenue.

Employees of the department, the Department of Revenue and the Pennsylvania Public Utility Commission who have completed a training program approved by the respective secretaries of both departments shall be authorized to institute criminal proceedings by citation under the Pennsylvania Rules of Criminal Procedure for violations of the provisions of Chapters 13 (relating to registration of vehicles), 21 (relating to motor carriers road tax identification markers)[,] *and* 96 (relating to motor carriers road tax) [*and* 98 (relating to motorbus road tax)].

Section 16. The introductory paragraph and the definitions of “motor carrier,” “motor vehicle” and “operations” in section 9602 of Title 75 are amended and the section is amended by adding definitions to read:

§ 9602. Definitions.

The following words and phrases when used in this chapter *and in Chapter 21 (relating to motor carriers road tax identification markers)* shall have the meanings given to them in this section *and in section 2101.1 (relating to definitions)* unless the context clearly indicates otherwise:

* * *

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

* * *

["Motor vehicle." A motor carrier vehicle.]

“Operations.” Operations of all *qualified* motor vehicles, whether loaded or empty, whether operated singly or in combination with trailers or

semitrailers, whether for compensation or not for compensation, and whether owned by or leased to the motor carrier who operates them or causes them to be operated.

“Qualified motor vehicle.” As defined in section 2101.1 (relating to definitions).

“Recreational vehicle.” Vehicles such as motor homes, pickup trucks with attached campers and buses when used exclusively for personal pleasure by individuals. In order to qualify as a recreational vehicle, the vehicle shall not be used in connection with any business endeavor.

* * *

Section 17. Sections 9604, 9609, 9610 and 9613 of Title 75 are amended to read:

§ 9604. Credit for motor fuel tax payment.

(a) General rule.—Every motor carrier subject to the tax imposed under this chapter shall be entitled to a credit on the tax, equivalent to the rate per gallon of the Pennsylvania tax which is currently in effect, on all gasoline or other motor fuel purchased by the carrier within this Commonwealth for use in its operation either within or without this Commonwealth and upon which gasoline or other motor fuel the tax imposed by the laws of this Commonwealth has been paid by such carrier. Evidence of the payment of the tax in such form as may be required by, or is satisfactory to, the department shall be furnished by each carrier claiming the credit. When the amount of the credit to which any motor carrier is entitled for any quarter exceeds the amount of the tax for which the carrier is liable for the same quarter, such excess shall, upon application and under regulations of the department, be allowed as a credit on the tax for which the carrier would be otherwise liable for any of the [six] *eight* succeeding quarters; or, upon application [with the Board of Finance and Revenue within one year] *to the department within the time that records are required to be maintained* from the end of any quarter, duly verified and presented, in accordance with regulations promulgated by the department and supported by such evidence as may be satisfactory to the [board] *department*, such excess shall be refunded if it shall appear that the applicant has paid to another state under a lawful requirement of such state a tax, similar in effect to the tax provided in this chapter, on the use or consumption in that state of gasoline or other motor fuel purchased in this Commonwealth[, to the extent of such payment to the other state, but in no case to exceed the rate per gallon of the Pennsylvania fuels tax which is currently in effect].

(b) Refund procedure.—[The Board of Finance and Revenue shall not allow such refund except after an audit by the department of the applicant’s records, and the department shall audit the records of an applicant at least once a year.] If the [board] *department* shall refuse to allow a refund in the amount claimed by the applicant, the applicant may *within 30 days of the mailing date of the notice of such refusal* request a formal hearing on the application for a refund. The hearing shall be held [by

the board] after written notice to the applicant of not less than **[ten] 20** days. Whenever any refund is ordered, it shall be paid out of the Motor License Fund. As much of the moneys received as payment of the tax, interest and penalties under this chapter as shall be necessary for the payment of the refunds provided for in this chapter is hereby appropriated for the payment of such refunds. No tax, interest, penalty or fee received or derived from any other tax imposed by the laws of this Commonwealth shall be used to pay any refund or credit due and payable under the provisions of this chapter.

§ 9609. Average consumption.

In the absence of adequate records or other evidence satisfactory to the department showing the number of miles operated by a motor carrier's *qualified* motor vehicles per gallon of motor fuel, any such *qualified* motor vehicle shall be deemed to have consumed one gallon of motor fuel for each four miles operated.

§ 9610. Records.

[(a) General rule.—]Every motor carrier shall keep such records, in such form as the department reasonably may prescribe, as will enable the carrier to report and enable the department to determine the total number of **[over-the-road]** miles traveled by its entire fleet of *qualified* motor vehicles, the total number of **[over-the-road]** miles traveled in this Commonwealth by the entire fleet, the total number of gallons of motor fuel used by the entire fleet and the total number of gallons of motor fuel purchased in this Commonwealth for the entire fleet. All such records shall be safely preserved for a period of **[five] four** years in such manner as to insure their security and availability for inspection by the secretary or any authorized employee engaged in the administration of this chapter. Upon application in writing, stating the reasons therefor, the department may, in its discretion, consent to the destruction of any such records at any time within that period if the records pertain to a period which has been audited by the department. Every taxpayer shall retain records required by this chapter at a place within this Commonwealth, but a taxpayer who elects to retain records outside of this Commonwealth shall assume reasonable out-of-State audit expenses.

[(b) Definitions.—]As used in this section and in section 9607 (relating to calculation of amount of fuel used in Commonwealth), the terms "entire fleet" and "entire operations" mean those motor vehicles which use the highways of this Commonwealth at any time during the period covered by the quarterly report and the operations of such vehicles respectively.]

§ 9613. Penalty and interest for failure to report or pay tax.

When any motor carrier fails to file a report *and pay the tax* within the time prescribed by this chapter for the filing *and payment* thereof, he shall pay as a penalty **[\$25]** for each failure to file *or to pay* on or before the prescribed date *a sum equivalent to 10% of the tax or \$50, whichever is greater*. In addition to this penalty, any unpaid tax shall bear interest at the rate of 1% per month or fraction thereof until the tax is paid. The penalties

and interest charges imposed shall be paid to the department in addition to the tax due.

Section 18. Title 75 is amended by adding a section to read:

§ 9615.1. Examination of records.

The department or any agent appointed by it, including the auditors of any member jurisdiction as provided in the IFTA, may examine books and records and make determinations of any tax due in accordance with the provisions of section 2915-A of the act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code of 1971.

Section 19. Section 9622 of Title 75 is amended to read:

§ 9622. Reciprocal agreements.

(a) General rule.—The Secretary of Revenue [and Secretary of Transportation] may [jointly] enter into, modify or terminate agreements with other states relating to the collection of motor carriers road taxes, such as the International Fuel Tax Agreement, Regional Fuel Tax Agreement or similar agreements.

(b) Provisions.—Such agreements may provide for the cooperation and assistance among member states in the administration, collection and enforcement of the motor carriers road tax and similar taxes of other states and may include, but not be limited to:

(1) Base-state jurisdiction over tax reporting, licensing and collections.

(2) Auditing of motor carriers on a joint or cooperative basis.

(3) Provisions for the transfer of funds collected to other jurisdictions as required by the agreement.

(4) Assessment and collection by the base state of tax, penalties and interest owed to other member jurisdictions.

(5) The exchange of information among member jurisdictions and with any repository of the agreement.

(6) Enforcement of sanctions against any carrier whose license has been revoked by any member jurisdiction.

(7) Filing of bonds to protect the interests of member jurisdictions.

(8) Suspension or revocation of the license of a motor carrier for failure to comply with all applicable provisions of the agreement.

(9) Issuance of refunds or credits.

(10) Such other provisions as will facilitate the administration of the agreement.

(c) Exchange of information.—Notwithstanding section 731 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, any information relating to taxes collected pursuant to any agreement authorized by this section, including any information concerning motor fuel taxes relating to such taxes collected, may be exchanged or shared with any agency, department or instrumentality of any member jurisdiction with authority under the laws of that jurisdiction to administer or enforce motor

vehicle or taxation laws or with any instrumentality or repository of any agreement.

(d) Uniform penalties and interest.—Such agreement may specify uniform provisions relating to penalties and interest for late reporting or payment, appeal periods and other matters relating to administration and procedure under the agreement, and the uniform provisions may be adopted notwithstanding any law to the contrary upon a finding by the secretary that adoption of these uniform provisions is necessary for compliance with any Federal mandates pertaining to the collection of road use taxes or reasonably necessary to facilitate uniformity; however, the rate of motor carriers road tax and the definition of a “qualified motor vehicle” subject to tax may not be affected by any such agreement or amendment thereto.

(e) Appropriation.—So much of the funds collected pursuant to any such agreement, including, but not limited to, any taxes, fees, penalties or interest imposed by this chapter, as shall be necessary for the payment of refunds under this chapter or any such agreement, including, but not limited to, any amounts required to be paid to other states pursuant to such agreement, are hereby appropriated to the Department of Revenue for such purposes.

(f) Foreign countries.—For purposes of this section, the words “state” and “jurisdiction” shall include a foreign country and any state, province or other similar subdivision thereof.

Section 20. The heading of Chapter 98 of Title 75 is amended to read:

CHAPTER 98
MOTORBUS ROAD TAX CREDIT OR REFUND

Section 21. Section 9801 of Title 75 is repealed.

Section 22. The definition of “motorbus” in section 9802 of Title 75 is amended and the section is amended by adding a definition to read:

§ 9802. 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:

* * *

“Motorbus.” A [bus] *qualified motor vehicle under section 9602 (relating to definitions)* with a seating capacity of 20 or more passengers, excluding the driver, except a school bus.

* * *

“*Qualified motor vehicle.*” A *qualified motor vehicle as defined in section 9602 (relating to definitions).*

* * *

Section 23. Sections 9803 and 9804 of Title 75 are repealed.

Section 24. Section 9805 of Title 75 is amended to read:

§ 9805. Credit *or refund* for *additional* motor fuel tax payment.

[(a) General rule.—Every bus company subject to the tax imposed under this chapter shall be entitled to a credit on the tax for other fuel taxes paid on all motor fuel purchased by the bus company within this Commonwealth for use in its operation either within or without this Commonwealth. For purposes of this section, other fuel taxes shall include the tax imposed pursuant to the act of May 21, 1931 (P.L.149, No.105), known as The Liquid Fuels Tax Act, the tax imposed pursuant to the act of January 14, 1952 (1951 P.L.1965, No.550), known as the Fuel Use Tax Act, the tax imposed pursuant to Chapter 95 (relating to taxes for highway maintenance and construction) and all similar taxes now or hereafter imposed on motor fuel. Evidence of the payment of the tax in such form as may be required by or is satisfactory to the department shall be furnished by each bus company claiming the credit.

(b) Excess credit.—When the amount of the credit to which any bus company is entitled for any reporting period exceeds the amount of the tax for which the bus company is liable for the same period, the department may apply all or part of the amount of such excess credit against any liability in respect of the tax imposed by this chapter on the bus company which incurred the excess credit and upon request shall issue a refund in the remaining amount of the credit to the bus company. For purposes of payment of interest on refunds pursuant to section 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, the amount of the refund shall be considered an overpayment of tax made with the report on which credit is claimed. Refunds shall be paid out of the Motor License Fund. As much of the moneys received as payment of the tax, interest and penalties under this chapter as shall be necessary for the payment of the refunds provided for in this chapter is hereby appropriated for the payment of such refunds. No tax, interest, penalty or fee received or derived from any other tax imposed by the laws of this Commonwealth shall be used to pay any refund due and payable under the provisions of this chapter.] *Every bus company shall be entitled to a credit or refund equivalent to the additional tax of 6¢ per gallon imposed by section 9603(a) (relating to imposition of tax) on all gasoline or other motor fuel consumed by the bus company in its operations within this Commonwealth. The bus company shall, under regulations of the department, submit an application for credit or refund of additional tax to the department on or before the last day of the month immediately following the close of each quarter. For purposes of payment of interest on refunds under section 806.1 of the act of April 9, 1929 (P.L.343, No.176), known as The Fiscal Code, the amount of the refund shall be considered an overpayment of tax made with the report on which credit is claimed.*

Section 25. Sections 9806, 9807, 9808, 9809, 9810, 9811, 9812, 9813, 9814, 9815, 9816, 9817, 9818, 9819, 9820 and 9821 of Title 75 are repealed.

Section 26. Section 7 of the act of December 16, 1992 (P.L.1250, No.166), entitled "An act amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, providing for the implementation and administration of an enhanced vehicle emission inspection program; further providing for administrative duties of the Department of Transportation for certain services and the Department of Environmental Resources; providing for an alternative fuels grant program; establishing the Alternative Fuels Incentive Grant Fund; and making an appropriation," is repealed.

Section 27. This act shall take effect as follows:

(1) The amendment or addition of 75 Pa.C.S. §§ 1358 and 9622 shall take effect immediately.

(2) The amendment or addition of 75 Pa.C.S. §§ 102, 1307(e), 1340, 1358, 1603, 1923 and 4702 shall take effect in 120 days.

(3) The amendment or repeal of the provisions of 75 Pa.C.S. Ch. 98 shall take effect January 1, 1996.

(4) Section 26 of this act shall take effect in 120 days.

(5) The amendment or addition of 75 Pa.C.S. §§ 1905(c), 2101, 2101.1, 2102, 2104, 2105, 6117, 9602, 9604, 9609, 9610, 9613 and 9615.1 shall take effect January 1, 1996.

(6) The amendment or addition of 75 Pa.C.S. §§ 1943(e.1), 4962(f) and 4975 shall take effect in 60 days.

(7) This section shall take effect immediately.

(8) The remainder of this act shall take effect in 120 days.

APPROVED—The 20th day of December, A.D. 1995.

THOMAS J. RIDGE