

No. 1982-2

AN ACT

HB 191

Amending the act of January 14, 1952 (1951 P.L.1965, No.550), entitled, as amended, "An act imposing a permanent and a temporary State tax on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways; imposing a permanent tax on the fuels used in aircraft or aircraft engines; providing for the collection and lien of the tax and the distribution and use of the proceeds thereof; requiring dealer-users to secure licenses and to file bonds as a guarantee of payment of taxes, penalties, interest, fines, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; requiring registration of carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," further providing for the payment of tax by individual users for private automobiles and trucks.

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

Section 1. The act of January 14, 1952 (1951 P.L.1965, No.550), known as the "Fuel Use Tax Act," is amended by adding a section to read:

Section 5.1. Payment of Tax by Certain Individuals.—
(a) Notwithstanding any provision of this act, an individual who purchases fuel as defined in this act for his private automobile or truck not primarily used for commercial purposes shall pay the tax assessed under this act directly to the vendor of the fuel at the time the fuel is purchased.

(b) The licensing and bond requirements of this act shall not apply to any individual paying tax pursuant to this section.

(c) The department shall in the manner provided by law promulgate the rules, regulations and forms necessary to carry out this section.

Section 2. This act shall take effect immediately.

APPROVED—The 5th day of February, A. D. 1982.

DICK THORNBURGH