

No. 1987-56

AN ACT

SB 257

Amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, increasing the annual registration fee for certain trucks and truck tractors; adding provisions relating to the motor carriers road tax; further providing for motor carrier identification markers; deleting provisions relating to the axle tax; further providing for the operation of certain vehicles on sidewalks; and imposing limitations on the distribution of gasoline tax proceeds to municipalities.

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

Section 1. Sections 1916(a), 2101, 2102(a) and (b), 2103, 2104, 2105, 3703 and 9502(k) of Title 75 of the Pennsylvania Consolidated Statutes are amended to read:

§ 1916. Trucks and truck tractors.

(a) General rule.—

(1) 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 Gross or Combination 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	243
10	30,001 - 33,000	306
11	33,001 - 36,000	342
12	36,001 - 40,000	366
13	40,001 - 44,000	357
14	44,001 - 48,000	393
15	48,001 - 52,000	444
16	52,001 - 56,000	480
17	56,001 - 60,000	558
18	60,001 - 64,000	597
19	64,001 - 68,000	633
20	68,001 - 73,280	690
21	73,281 - 76,000	885

22	76,001 - 78,000	909
23	78,001 - 78,500	921
24	78,501 - 79,000	933
25	79,001 - 80,000	945]
9	26,001 - 30,000	315
10	30,001 - 33,000	378
11	33,001 - 36,000	414
12	36,001 - 40,000	438
13	40,001 - 44,000	465
14	44,001 - 48,000	501
15	48,001 - 52,000	552
16	52,001 - 56,000	588
17	56,001 - 60,000	666
18	60,001 - 64,000	741
19	64,001 - 68,000	777
20	68,001 - 73,280	834
21	73,281 - 76,000	1,065
22	76,001 - 78,000	1,089
23	78,001 - 78,500	1,101
24	78,501 - 79,000	1,113
25	79,001 - 80,000	1,125

(2) *A portion of the registration fee for any truck or truck tractor in Classes 9 through 25 shall be deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund according to the following table:*

<i>Classes</i>	<i>Amount Deposited in Highway Bridge Improvement Restricted Account</i>
<i>9-12</i>	<i>\$ 72</i>
<i>13-17</i>	<i>108</i>
<i>18-20</i>	<i>144</i>
<i>21-25</i>	<i>180</i>

* * *

§ 2101. Construction.

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

§ 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"] *Chapter 96 (relating to motor carriers road tax)* 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 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.]

* * *

§ 2103. False statements and penalties.

(a) False statements.—Any person who willfully and knowingly makes, publishes, delivers or utters a false statement orally, or in writing, or in the form of a receipt for the sale of motor fuel, for the purpose of obtaining or attempting to obtain, or to assist any person to obtain or attempt to obtain, a credit or refund or reduction of liability for taxes under this chapter or [under the "Motor Carriers Road Tax Act,"] *Chapter 96 (relating to motor carriers road tax)* shall be guilty of a summary offense and, upon conviction thereof, for a first offense shall be sentenced to pay a fine of not less than \$100 nor more than \$500; and for each subsequent or additional offense, a fine of not less than \$200 nor more than \$500, or undergo imprisonment for a term not exceeding 90 days, or both.

(b) Other penalties.—Any person willfully violating any provision of this chapter or [any provision of the "Motor Carriers Road Tax Act"] *Chapter 96 (relating to motor carriers road tax)* not covered by any other penalty contained in this chapter[,], shall be guilty of a summary offense and, upon conviction thereof, for a first offense, shall be sentenced to pay a fine of not less than \$100 nor more than \$500; and, for each subsequent or additional offense, a fine of not less than \$200 nor more than \$500, or undergo imprisonment for a term not exceeding 90 days, or both. If the person convicted is a corporation, any imprisonment imposed shall be served by the responsible corporate employee.

§ 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 the "Motor Carriers Road Tax Act"] 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 motor vehicle so operated.

§ 2105. Exemptions.

(a) General rule.—The requirements of this chapter and [of the act of June 19, 1964 (P.L.7, No.1), known as the Motor Carriers Road Tax Act,] Chapter 96 (relating to motor carriers road tax) do not apply to the following vehicles:

(1) A motor carrier vehicle bearing a Pennsylvania farm truck registration plate and operated in accordance with the restrictions of section 1344 (relating to use of farm truck plates) or a 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 motor carrier vehicle exempt from registration as a farm truck and operated in accordance with the restrictions of section 1302(a)(10) (relating to vehicles exempt from registration) or a 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 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, 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.

(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 motor carrier vehicle operator while the vehicle is in this Commonwealth for the purposes of this paragraph.

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

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

§ 3703. Driving upon sidewalk.

[No] (a) General rule.—Except as provided in subsection (b), no person shall drive any vehicle except a human-powered vehicle upon a sidewalk or sidewalk area except upon a permanent or duly authorized temporary driveway.

(b) Certain handicapped vehicles.—Any municipality may permit the operation of electrical mobility devices on a sidewalk or sidewalk area for the specific purpose of giving physically handicapped persons the capability of transporting themselves. The municipality may impose such restrictions as are necessary to protect the interests of pedestrians and others using the sidewalk or sidewalk area.

§ 9502. Imposition of tax.

* * *

(k) Motor carriers road tax.—The tax imposed by this chapter shall be included as part of the tax currently in effect for calculating credits and taxes payable pursuant to [the act of June 19, 1964 (P.L.7, No.1), known as the “Motor Carriers Road Tax Act,”] *Chapter 96 (relating to motor carriers road tax)*, based on the average wholesale price of petroleum products determined pursuant to regulations adopted by the department.

Section 2. Title 75 is amended by adding a chapter to read:

CHAPTER 96
MOTOR CARRIERS ROAD TAX

Sec.

- 9601. Short title of chapter.
- 9602. Definitions.
- 9603. Imposition of tax.
- 9604. Credit for motor fuel tax payment.
- 9605. Tax due date.
- 9606. Tax revenue to Motor License Fund.
- 9607. Calculation of amount of fuel used in Commonwealth.
- 9608. Report requirements.
- 9609. Average consumption.
- 9610. Records.
- 9611. Surety bond for payment of taxes.
- 9612. Arbitrary assessment to prevent tax avoidance.
- 9613. Penalty and interest for failure to report or pay tax.
- 9614. Time for payment of taxes, penalties and interest.
- 9615. Manner of payment and recovery of taxes, penalties and interest.
- 9616. Determination, redetermination and review.
- 9617. Timely mailing treated as timely filing and payment.
- 9618. Availability of records of other agencies.
- 9619. Highway Bridge Improvement Restricted Account.
- 9620. Appropriation and allocation of proceeds.
- 9621. Regulations.

§ 9601. Short title of chapter.

This chapter shall be known and may be cited as the Motor Carriers Road Tax Act.

§ 9602. 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 of the Commonwealth.

“Highway.” The Pennsylvania Turnpike and every way or place, of whatever nature, open to the use of the public as a matter of right for purposes of vehicular travel. The term does not include a roadway or driveway upon grounds owned by private persons, colleges, universities or other institutions.

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

“Motor fuel.” Includes “fuels” as defined in the act of January 14, 1952 (1951 P.L.1965, No.550), known as the Fuel Use Tax Act, and “liquid fuels” as defined in the act of May 21, 1931 (P.L.149, No.105), known as The Liquid Fuels Tax Act.

“Motor vehicle.” A motor carrier vehicle.

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

“Secretary.” The Secretary of Revenue of the Commonwealth.

§ 9603. Imposition of tax.

(a) General rule.—Every motor carrier shall pay a road tax equivalent to the rate per gallon of the Pennsylvania liquid fuels tax which is currently in effect plus an additional tax of 6¢ per gallon, calculated on the amount of motor fuel used in its operations on highways within this Commonwealth.

(b) Other taxes unaffected.—The taxes imposed on motor carriers by this chapter are in addition to any taxes of whatever character imposed on such carriers by any other statute.

§ 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 succeeding quarters; or, upon application with the Board of Finance and Revenue within one year 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, 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 shall refuse to allow a refund in the amount claimed by the applicant, the applicant may 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 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.

§ 9605. Tax due date.

The tax imposed under this chapter shall be paid by each motor carrier quarterly to the department on or before the last day of April, July, October and January of each year and calculated upon the amount of motor fuel used in its operations on highways within this Commonwealth by each carrier during the quarter ending with the last day of the preceding month.

§ 9606. Tax revenue to Motor License Fund.

All taxes, fees, penalties and interest paid under this chapter shall be credited to and are hereby appropriated to the Motor License Fund as provided for by section 11 of Article VIII of the Constitution of Pennsylvania, except that the additional tax of 6¢ per gallon imposed under section 9603 (relating to imposition of tax) shall be deposited in the Highway Bridge Improvement Restricted Account within the Motor License Fund.

§ 9607. Calculation of amount of fuel used in Commonwealth.

The amount of gasoline or other motor fuel used in the operations of any motor carrier on highways within this Commonwealth shall be such proportion of the total amount of the gasoline or other motor fuel used in its entire operations within and without this Commonwealth as the total number of miles traveled on highways within this Commonwealth bears to the total number of miles traveled within and without this Commonwealth.

§ 9608. Report requirements.

Every motor carrier subject to the tax imposed by this chapter shall, on or before the last day of April, July, October and January of every year, make to the department such reports of its operations during the quarter ending the last day of the preceding month as the department may require and such other reports from time to time as the department may deem necessary. The department may by regulation permit motor carriers whose estimated annual liability under this chapter is \$250 or less to file its report on an annual basis.

§ 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 motor vehicles per gallon of motor fuel, any such motor vehicle using gasoline shall be deemed to have consumed one gallon of motor fuel for each four miles operated, and any such motor vehicle using other motor fuel shall be deemed to have consumed one gallon of motor fuel for each six miles operated. If such records or other evidence do not show the type of fuel used by such motor vehicle, it shall be deemed to use gasoline for the purpose of this section.

§ 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 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 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.

§ 9611. Surety bond for payment of taxes.

A motor carrier may give a surety company bond in an amount deemed necessary by the department to protect the revenues of the Commonwealth, payable to the Commonwealth of Pennsylvania and conditioned that the carrier will pay all taxes due and to become due under this chapter from the date of the bond to the date when either the carrier or the bonding company notifies the department that the bond has been canceled. The surety shall be a corporation authorized to write surety bonds in this Commonwealth. As long as the bond remains in force, the Board of Finance and Revenue may order refunds to the motor carrier in the amounts appearing to be due on applications duly filed by the motor carrier under section 9604 (relating to credit for motor fuel tax payment), without first auditing the records of the carrier. The bond shall cover taxes and interest due thereon even though the assessment is made after cancellation of the bond, but only for taxes due and payable while the bond was in force and penalties and interest on such taxes.

§ 9612. *Arbitrary assessment to prevent tax avoidance.*

If the department ascertains that a person designs quickly to depart from this Commonwealth, or to remove therefrom his property or any property used by him in operations subject to this chapter, or to discontinue business, or to do any other act tending to prejudice or render wholly or partly ineffectual proceedings to assess or collect such tax, whereby it becomes important that such proceedings be brought without delay, the department may immediately make an arbitrary assessment of the amount of tax due, whether or not any report is then due by law, and may proceed under such arbitrary assessment to collect the tax, or compel security for the tax, and thereafter shall cause notice of such finding to be given to the motor carrier, together with a demand for an immediate report and immediate payment of the tax.

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

When any motor carrier fails to file a report within the time prescribed by this chapter for the filing thereof, he shall pay as a penalty \$25 for each failure to file on or before the prescribed date. 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.

§ 9614. *Time for payment of taxes, penalties and interest.*

All taxes, penalties and interest assessed under this chapter, unless earlier payment is provided in this chapter, shall be paid within 15 days after notice and demand have been mailed to the motor carrier by the department. If the taxes, penalties and interest assessed pursuant to this section and sections 9612 (relating to arbitrary assessment to prevent tax avoidance) and 9613 (relating to penalty and interest for failure to report or pay tax) are not paid within 15 days, there shall be added to the amount of assessment, in addition to interest as already provided and any other penalties provided by law, a sum equivalent to 5% of the tax.

§ 9615. *Manner of payment and recovery of taxes, penalties and interest.*

(a) *General rule.*—All penalties and interest when imposed under this chapter shall be payable to and recoverable by the department in the same manner as if they were part of the tax imposed.

(b) *Imposition of lien.*—The taxes, fees, interest and penalties imposed under this chapter, from the time they are due, shall be a debt of a motor carrier who does not maintain premises for the transaction of business within this Commonwealth, recoverable in an action of assumpsit in the name of the Commonwealth. This debt, whether sued upon or not, shall be a lien on all the property of the debtor, except as against an innocent purchaser for value without notice thereof, and shall have priority both in lien and distribution of the assets of the motor carrier, whether in bankruptcy, insolvency or otherwise. The proceeds of any judgment or order obtained under this section shall be paid to the department.

(c) *Recording of lien and execution.*—Any tax determined to be due from any person who maintains premises for the conduct of business in this Commonwealth and remaining unpaid after demand for the tax, and all penalties and interest thereon, shall be a lien in favor of the Commonwealth

upon the real and personal property of the person but only after the lien has been entered and docketed of record by the prothonotary of the county where the property is situated. The department may at any time transmit to the prothonotaries of the respective counties certified copies of all liens for such taxes, penalties and interest, and it shall be the duty of each prothonotary receiving the lien to enter and docket the lien of record in his office, which lien shall be indexed as judgments are now indexed. A writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias. Not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address.

(d) Priority of lien.—The lien imposed under this section shall have priority from the date of its recording and shall be fully paid and satisfied out of the proceeds of any judicial sale of property subject thereto, before any other obligation, judgment, claim, lien or estate to which the property may subsequently become subject, except costs of the sale and of the writ upon which the sale was made, and real estate taxes and municipal claims against the property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property subject to a lien imposed under this section upon a lien or claim over which the lien imposed under this section has priority, the sale shall discharge the lien imposed under this section to the extent only that the proceeds are applied to its payment, and the lien shall continue in full force and effect as to the balance remaining unpaid.

(e) Renewal of lien.—The lien imposed under this section shall continue for five years from the date of its entry of record and may be renewed and continued in the manner provided for the renewal of judgments.

§ 9616. Determination, redetermination and review.

(a) Failure to pay tax.—If any person fails to pay any tax imposed by this chapter for which he is liable, the department may make a determination of additional tax and interest due by such person based upon any information within its possession or that shall come into its possession. All determinations shall be made so that notice thereof shall reach the parties against whom made within five years after the due date of the tax. Any assessment may be made at any time during that period notwithstanding that the department may have made one or more previous assessments against the taxpayer for the year in question or for any part of that year. In any case, no credit shall be given for any penalty previously assessed or paid.

(b) Failure to file report.—Where no report is filed, the amount of the tax due may be assessed and collected at any time as to taxable transactions not reported.

(c) False or fraudulent report.—Where the taxpayer willfully files a false or fraudulent report with intent to evade the tax imposed by this chapter, the amount of tax due may be assessed and collected at any time.

(d) Extension of period for assessment.—Notwithstanding any of the other provisions of this chapter, where, before the expiration of the period

prescribed therein for the assessment of a tax, a taxpayer has consented in writing that the period be extended, the amount of tax due may be assessed at any time within the extended period. The period so extended may be extended further by subsequent consent in writing made before the expiration of the extended period.

(e) **Petition for redetermination.**—Promptly after the date of the determination, the department shall send, by first class mail, a copy thereof to the person against whom it was made. Within 90 days after the date upon which the copy of any such determination was mailed, such person may file with the department a petition for redetermination of the taxes. The petition for redetermination shall state specifically the reasons which the petitioner believes entitle him to the redetermination, and it shall be supported by affirmation that it is not made for the purpose of delay and that the facts set forth therein are true. It shall be the duty of the department, within six months after the date of any determination, to dispose of any petition for redetermination. Notice of the action taken upon any petition for redetermination shall be given to the petitioner promptly after the date of redetermination by the department.

(f) **Review and appeal.**—Any person shall have the right to review by the Board of Finance and Revenue and appeal in the same manner and within the same time as provided by law in the case of capital stock and franchise taxes imposed upon corporations.

§ 9617. **Timely mailing treated as timely filing and payment.**

With respect to all reports, claims, statements and other documents required to be filed and all payments required to be made under this chapter, any such report, claim, statement and other document or payment of tax withheld shall be considered as timely filed if the report, claim, statement or other document or payment which has been received by the department is postmarked by the United States Postal Service on or prior to the final day on which payment is to be received. For the purposes of this chapter, the presentation of a receipt indicating that the report, claim, statement or other document or payment was mailed by registered or certified mail on or before the due date shall be prima facie evidence of timely filing of the report, claim, statement or other document or payment.

§ 9618. **Availability of records of other agencies.**

The records of any other Commonwealth agency, to the extent that they may be pertinent to the administration and enforcement of this chapter and the determination of liability thereunder, shall be available to the department.

§ 9619. **Highway Bridge Improvement Restricted Account.**

The Highway Bridge Improvement Restricted Account within the Motor License Fund is hereby continued. It is the declared policy of the Commonwealth that the money raised by the taxes deposited into this account 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.

§ 9620. Appropriation and allocation of proceeds.

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 pursuant 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.

§ 9621. Regulations.

The department shall from time to time promulgate such regulations as may be necessary for the effective enforcement of this chapter.

Section 3. Chapter 99 of Title 75 is repealed.

Section 4. Motor carrier vehicles registered in this Commonwealth are required to display the identification marker as provided by 75 Pa.C.S. § 2102 (relating to identification markers required), but this requirement shall not be enforced until 90 days after the effective date of this act.

Section 5. Except for the additional tax of 6¢ per gallon imposed under 75 Pa.C.S. § 9603 (relating to imposition of tax), the tax imposed under 75 Pa.C.S. Ch. 96 (relating to motor carriers road tax) is a continuation of the tax imposed under the act of June 19, 1964 (P.L.7, No.1), known as the Motor Carriers Road Tax Act.

Section 6. The act of June 19, 1964 (P.L.7, No.1), known as the Motor Carriers Road Tax Act, is repealed.

Section 7. This act shall apply to the tax quarter beginning July 1, 1987, and all quarters thereafter.

Section 8. This act shall be retroactive to July 1, 1987, if enacted after that date.

Section 9. This act shall take effect July 1, 1987, or immediately, whichever is later.

APPROVED—The 13th day of July, A. D. 1987.

ROBERT P. CASEY