

HB 869 -- Redline

Printer's No. 1755 to Printer's No. 0983 -- An Act amending Title 75 (Vehicles) of the Pennsylvania Consolidated Statutes, in liquid fuels and fuels tax, further providing for refunds.

Deletions ~~struck~~ · Insertions underlined

~~PRIOR~~ PRINTER'S NO.

983 ~~PRINTER'S~~ THE NO-GENERAL ASSEMBLY OF PENNSYLVANIA HOUSE BILL Session of No. 1755 ~~869~~ THE 2019 GENERAL INTRODUCED ASSEMBLY BY OF MACKENZIE, PENNSYLVANIA BERNSTINE, HOUSE MILLARD BILL AND Session ZIMMERMAN, MARCH 18, 2019 REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 18, 2019 AN ACT Amending Title 75 (Vehicles) of No- the Pennsylvania Consolidated for refunds.

869 liquid 2019 fuels INTRODUCED and BY fuels MACKENZIE, tax, BERNSTINE, further MILLARD, providing ZIMMERMAN The AND General HEFFLEY, Assembly MARCH of 18, the 2019 Commonwealth AS REPORTED FROM COMMITTEE ON TRANSPORTATION, HOUSE OF REPRESENTATIVES, AS AMENDED, MAY 7, 2019 AN ACT Amending Title 75 (Vehicles) of the Pennsylvania Consolidated hereby Statutes, enacts in as liquid follows: fuels and fuels tax, further providing for refunds.

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

Section 9017 of Title 75 of the Pennsylvania ~~Consolidated~~ Statutes is amended by adding a subsection to read:

~~* * * SECTION 1.~~

~~SECTION 9017(A.1), (F) AND (G) OF TITLE 75 OF THE PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED AND THE SECTION IS AMENDED BY ADDING A SUBSECTION TO READ:~~

~~Sec. 9017.~~

~~REFUNDS.~~

~~* * * (A.1) BOARD OF FINANCE AND REVENUE.--THE BOARD OF FINANCE AND REVENUE MAY MAKE REIMBURSEMENTS AND REFUNDS OF TAX IMPOSED AND COLLECTED UPON LIQUID FUELS OR FUELS AS PROVIDED UNDER SUBSECTIONS (B), (C) [OR], (E) OR (E.3)(2).~~

~~IN ADDITION, THE BOARD MAY REFUND ON AN ANNUAL BASIS ANY TAX IMPOSED BY THIS CHAPTER AND COLLECTED BY THE DEPARTMENT UPON LIQUID FUELS OR FUELS DELIVERED TO ANY ENTITY EXEMPT FROM TAX UNDER SECTION 9004(E) (RELATING TO IMPOSITION OF TAX, EXEMPTIONS AND DEDUCTIONS) WHICH HAS NOT BEEN CLAIMED AS EXEMPT BY THE DISTRIBUTOR OR OTHERWISE REFUNDED.~~

~~THE BOARD MAY ADOPT REGULATIONS RELATING TO PROCEDURES FOR THE ADMINISTRATION OF ITS DUTIES UNDER THIS SUBSECTION.~~

~~* * * (E.3) READY MIX CONCRETE TRUCK POWER TAKEOFF.-- (1) A PERSON SHALL BE REIMBURSED UP TO 30% OF THE AMOUNT OF THE TAX IMPOSED BY THIS CHAPTER IF THE PERSON USES OR BUYS LIQUID FUELS OR FUELS ON WHICH THE TAX IMPOSED BY THIS 20100HB0860PN1755 2 CHAPTER HAS BEEN PAID AND CONSUMES THEM TO MIX CONCRETE FROM A VEHICLE BY MEANS OF A POWER TAKEOFF.~~

~~EXCEPT AS SET FORTH IN PARAGRAPH (2):~~

~~(I) REIMBURSEMENTS SHALL BE DOCUMENTED ONLY AS PROVIDED IN THIS PARAGRAPH, AND NO REIMBURSEMENT SHALL BE BASED UPON ANY FORM OF ALTERNATIVE DOCUMENTATION.~~

~~(II) CLAIMS FOR REIMBURSEMENT SHALL BE FILED WITH THE DEPARTMENT ON A QUARTERLY BASIS AND MUST BE FILED WITHIN 60 DAYS FOLLOWING THE END OF THE QUARTER FOR WHICH REIMBURSEMENT IS BEING CLAIMED.~~

~~(III) THE PROVISIONS OF SUBSECTION (F), EXCEPT FOR THE FILING FEE PROVISION, SHALL APPLY TO CLAIMS FOR REIMBURSEMENT UNDER THIS PARAGRAPH TO THE EXTENT THEY ARE NOT INCONSISTENT WITH THIS PARAGRAPH.~~

~~(2) A PERSON MAY BE REIMBURSED FOR MORE THAN THE AMOUNT UNDER PARAGRAPH (1) IF THE PERSON SUBMITS A CLAIM, INCLUDING ALL REQUIRED DOCUMENTATION, IN ACCORDANCE WITH SUBSECTION (F), PROVIDING PROOF OF THE PERSON'S DIFFERENTIATED USAGES OF LIQUID FUELS OR FUELS BY MEANS OF A POWER TAKEOFF FOR THE PURPOSE OF MIXING READY MIX CONCRETE.~~

~~THE BOARD HAS THE SOLE DISCRETION TO DETERMINE IF THE CLAIMANT HAS FULFILLED THE BURDEN OF PROOF. NO FILING FEE SHALL APPLY TO A CLAIM SUBMITTED UNDER THIS PARAGRAPH.~~

~~(3) NO REFUND SHALL BE AUTHORIZED OR PAID UNDER THIS SUBSECTION ON A SINGLE CLAIM FOR TAX ON FEWER THAN 100 GALLONS OF LIQUID FUELS OR FUELS.~~

~~(F) CLAIMS, FORMS, CONTENTS, PENALTIES.--A CLAIM FOR REIMBURSEMENT OR REFUND UNDER SUBSECTION (B), (C) [OR], (E) OR (E.3)(2) SHALL BE MADE UPON A FORM TO BE FURNISHED BY THE BOARD AND MUST INCLUDE, IN ADDITION TO SUCH OTHER INFORMATION AS THE 20100HB0860PN1755 3 BOARD MAY BY REGULATION PRESCRIBE, THE NAME AND ADDRESS OF THE CLAIMANT;~~

~~THE PERIOD OF TIME AND THE NUMBER OF GALLONS OF LIQUID FUELS USED FOR WHICH REIMBURSEMENT IS CLAIMED; A DESCRIPTION OF THE FARM MACHINERY, READY MIX CONCRETE MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE IN WHICH LIQUID FUELS HAVE BEEN USED;~~

~~THE PURPOSES FOR WHICH THE MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAS BEEN USED;~~

~~AND THE SIZE OF THE FARM AND PART IN CULTIVATION ON WHICH SUCH LIQUID FUELS HAVE BEEN USED.~~
~~A CLAIM MUST CONTAIN STATEMENTS THAT THE LIQUID FUELS FOR WHICH REIMBURSEMENT IS CLAIMED HAVE BEEN USED ONLY FOR PURPOSES FOR WHICH REIMBURSEMENTS ARE PERMITTED;~~
~~THAT RECORDS OF THE AMOUNTS OF SUCH FUELS USED IN EACH PIECE OF FARM MACHINERY, READY MIX CONCRETE MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE HAVE BEEN KEPT;~~
~~AND THAT NO PART OF THE CLAIM HAS BEEN PAID EXCEPT AS STATED.~~
~~A CLAIM MUST CONTAIN A DECLARATION THAT IT AND ACCOMPANYING RECEIPTS ARE TRUE AND CORRECT TO THE BEST OF THE CLAIMANT'S KNOWLEDGE AND MUST BE SIGNED BY THE CLAIMANT OR THE PERSON CLAIMING ON THE CLAIMANT'S BEHALF.~~
~~A CLAIM MUST BE ACCOMPANIED BY RECEIPTS INDICATING THAT THE LIQUID FUELS TAX WAS PAID ON THE LIQUID FUELS OR THAT THE EXCESS LIQUID FUELS TAX WAS PAID ON THE LIQUID FUELS FOR WHICH REIMBURSEMENT IS CLAIMED.~~
~~RECORDS OF PURCHASES OF LIQUID FUELS AND USE IN EACH TRACTOR OR POWERED MACHINERY, AIRCRAFT OR AIRCRAFT ENGINE SHALL BE KEPT FOR A PERIOD OF TWO YEARS.~~
~~A CLAIM MUST BE MADE ANNUALLY FOR THE PRECEDING YEAR ENDING ON JUNE 30.~~
~~A CLAIM MUST BE SUBMITTED TO THE BOARD BY SEPTEMBER 30.~~
~~THE BOARD SHALL REFUSE TO CONSIDER ANY CLAIM RECEIVED OR POSTMARKED LATER THAN THAT DATE.~~
~~THE CLAIMANT MUST SATISFY THE BOARD THAT THE TAX HAS BEEN PAID AND THAT THE LIQUID FUELS HAVE BEEN CONSUMED BY THE CLAIMANT FOR PURPOSES FOR WHICH REIMBURSEMENTS ARE PERMITTED UNDER THIS~~
~~20190HB0869PN1755 — 4 — SECTION.~~
~~THE ACTION OF THE BOARD IN GRANTING OR REFUSING REIMBURSEMENT SHALL BE FINAL.~~
~~THE BOARD SHALL DEDUCT THE SUM OF \$1.50, WHICH SHALL BE CONSIDERED A FILING FEE, FROM EVERY CLAIM FOR REIMBURSEMENT GRANTED.~~
~~FILING FEES ARE SPECIFICALLY APPROPRIATED TO THE BOARD AND TO THE DEPARTMENT FOR EXPENSES INCURRED IN THE ADMINISTRATION OF THE REIMBURSEMENT PROVISIONS OF THIS CHAPTER.~~
~~THE BOARD HAS THE POWER TO REFER TO THE DEPARTMENT FOR INVESTIGATION ANY CLAIM FOR REIMBURSEMENT FILED UNDER THE PROVISIONS OF THIS CHAPTER.~~
~~THE DEPARTMENT SHALL INVESTIGATE THE APPLICATION AND REPORT TO THE BOARD.~~
~~A PERSON MAKING ANY FALSE OR FRAUDULENT STATEMENT FOR THE PURPOSE OF OBTAINING REIMBURSEMENT COMMITS A MISDEMEANOR OF THE THIRD DEGREE.~~
~~(G) FUND SOURCES. -- REFUNDS AND REIMBURSEMENTS OF MONEY ALLOWED UNDER THIS SECTION SHALL BE PAID FROM THE MOTOR LICENSE FUND AND THE LIQUID FUELS TAX FUND IN AMOUNTS EQUAL TO THE ORIGINAL DISTRIBUTION AND PAYMENT OF SUCH MONEY INTO THOSE FUNDS.~~
~~REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS CONSUMED IN THE OPERATION OF TRACTORS AND POWERED MACHINERY FOR PURPOSES RELATING TO THE ACTUAL PRODUCTION OF FARM PRODUCTS OR READY MIX CONCRETE AND REIMBURSEMENT FOR TAXES PAID ON LIQUID FUELS USED IN AIRCRAFT OR AIRCRAFT ENGINES SHALL BE PAID OUT OF THE MOTOR LICENSE FUND.~~

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