

CHAPTER 303. TAX REFUNDS FOR POLITICAL SUBDIVISIONS

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Authority

The provisions of this Chapter 303 issued under The Liquid Fuels Tax Act (72 P. S. §§ 2611a—2611z), unless otherwise noted.

Source

The provisions of this Chapter 303 adopted September 18, 1970, effective September 19, 1970, 1 Pa.B. 278, unless otherwise noted.

GENERAL PROVISIONS

§ 303.1. Purpose.

This chapter is promulgated by the Board and the Department in order to effect refunds of liquid fuels tax to political subdivisions as set forth in the act, in accordance with the opinion of the Attorney General of the Commonwealth of July 28, 1970.

REFUND PROCEDURE

§ 303.11. Refund.

The refund of the tax on liquid fuels to political subdivisions apply only to the political subdivisions who have not been granted exemption of the tax by their registered distributor at the time of purchase.

§ 303.12. Claims.

Claims for refunds by political subdivisions shall be made annually, ending December 31, and shall be submitted to the Board not later than March 31, of the succeeding year: and the Board will refuse to consider a claim received or post-marked after that date.

§ 303.13. Form.

Claims for reimbursement of the tax shall be made upon a form furnished by the Board and shall include 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, and a descriptive list of the automotive equipment of the political subdivision which consumed the fuel. The claim shall contain verification or certification that the liquid fuels for which reimbursement is claimed have been used only by the equipment of the political subdivision and that no part of such claim has been paid except as stated.

§ 303.14. Declaration.

The claim shall contain a declaration that it is true and correct to the best of the knowledge of the claimant and shall be signed by a responsible official of the political subdivision.

RECORDS, EVIDENCE AND FILING FEES**§ 303.21. Receipts.**

Every claim shall be accompanied by receipts indicating that the liquid fuels tax was paid on the liquid fuels for which reimbursement is claimed.

§ 303.22. Satisfaction.

The claimant shall satisfy the Board that he has paid the tax and that the liquid fuels have been consumed by the political subdivision.

§ 303.23. Filing fee.

The Board will deduct the sum of \$1.50 which shall be considered as a filing fee for every claim for reimbursement granted. The filing fees are specifically appropriated to the Board and to the Department for expenses incurred in the administration of the reimbursement provision of this chapter.

§ 303.24. Investigation.

The Board will refer to the Department for investigation a claim for reimbursement with which it is not satisfied, and it will be the duty of the Department to investigate the claim and report to the Board.

§ 303.25. Affidavit.

The Board will have the right, in order to further substantiate the credit claim, to request a sworn affidavit from the vendor stating that it has sold the specific number of gallons of motor fuel to the claimant and that the liquid fuels tax has been paid on the motor fuel.

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