

CHAPTER 305. LICENSED DEALER-USERS**GENERAL**

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Authority

The provisions of this Chapter 305 issued under the Fuel Use Tax Act (72 P. S. §§ 2614.1—2614.24), unless otherwise noted.

Source

The provisions of this Chapter 305 adopted September 1, 1958, unless otherwise noted.

GENERAL**§ 305.1. Requirements.**

A licensed dealer-user shall keep complete and accurate records of tax paid or tax free fuels received within this Commonwealth from any and all sources. Fuels include diesel fuel, fuel oil, kerosene, tractor fuels, jet fuels, liquefied gases, but not gasoline. Records shall be kept of the following operations and retained for at least 2 years; failure on the part of a dealer-user to comply with the act and this subpart shall result in suspension or revocation of dealer-user licenses:

(1) A physical inventory shall be taken of fuels on hand at the start of business on the first day of each month. A record shall be kept of tank measurements and the gallons, as per calibration charts which are required to be in dealer-user possession for each storage facility.

(2) A record of fuels received shall be kept showing the gallons received, date, name of supplier and address. Purchase invoices and the like shall be available to cover all receipts.

(3) A record shall be kept of all taxable or nontaxable fuels sold or used. Serially numbered sales tickets of unlimited sequence bearing dealer-user printed name and address shall be made out for each withdrawal showing date, customer name and address, gallons used, sold or delivered. Tickets shall be prepared, at least in duplicate, one copy given to the customer and the other

copy retained in files in numerical order. Tickets shall be accounted for and the fuel use tax shall be shown separately on all that cover taxable sales or use of fuels. Tickets covering disbursements of fuels not subject to the fuel use tax shall bear an explanation of the use. Tax will be collected on fuels delivered to customers, including other licensed dealer-users, by the dealer-user delivering or placing the fuel into fuel supply tanks of motor vehicles. In no event shall it be permissible to collect the fuel use tax on fuels delivered to customers in any other manner.

(4) A daily record shall be kept of meter readings of pumps dispensing fuels. Fuels metered, as well as any nonmetered gallons, shall be properly accounted for and supported by serially numbered sales tickets.

(5) A stock control shall be prepared for each calendar month showing opening physical inventory, receipts, closing physical inventory, consumption, disbursements and stock losses or gains.

(6) An adequate record of cash received and paid out shall be kept for the normal conduct of the business covered.

MERGER, CREATION OR DISCONTINUANCE OF ACTIVITIES

Source

The provisions of these §§ 305.11—305.15 adopted November 3, 1978, 8 Pa.B. 3036, unless otherwise noted.

§ 305.11. General.

Each change effected in corporate structure by corporate merger, creation of a new corporation or discontinuation of corporation activities, must be reported to the Department. This section provides for the method of reporting according to the type of activity undertaken by a corporation or corporations.

Cross References

This section cited in 61 Pa. Code § 305.12 (relating to definitions).

§ 305.12. Definitions.

The definitions set forth in proposed Regulation 9 at 8 Pa.B. 3051 (November 4, 1978) applies to §§ 305.11—305.15 (relating to merger, creation or discontinuance of activities).

§ 305.13. Merger.

(a) When two or more corporations licensed for fuel use tax purposes are merged into a single corporation, the surviving corporation or new corporate entity shall report to the Department concerning the status of the merged corpo-

ration or corporations with respect to fuel use tax which may be due the Commonwealth from locations at which the merged corporation or corporations maintained corporate operations.

(b) The corporation which is merged shall report the merger to the Department in writing within 5 days of the date of merger. The notice shall contain the name and address of the purchaser or transferee.

(c) It shall be the duty of a purchaser of a corporation or of the resulting new corporate entity to surrender to the Department a fuel use tax license which had been issued to the corporation and to pay taxes, interest, penalties, fees and fines which are due from the corporation as of the date of merger, within 10 days of the date of the transaction.

(d) For the purpose of determining the amount of fuel use tax payable by the surviving corporation or new corporate entity, it shall apply for a fuel use tax license and it shall report on or before the next to the last business day of each month, upon forms prescribed by the Department and under oath or affirmation, the amount of fuel used at each of the corporation's business locations during the preceding month.

(e) The surviving corporation or new corporate entity shall include with each report payment of the tax due on fuel used during the preceding month. Fuel not accounted for will be deemed to have been used for a taxable purpose.

(f) If the report is filed and the tax paid on time, a discount of 2.0% of the gross amount of tax shall be allowed to the corporation filing the report and remitting the tax.

Cross References

This section cited in 61 Pa. Code § 305.12 (relating to definitions).

§ 305.14. Creation.

If a new corporation is created which is subject to the provisions of the Fuel Use Tax Act (72 P. S. §§ 2614.1—2614.24), it shall apply for a license on forms prescribed by the Department and report and remit tax upon fuel used at each of the corporation's business locations on or before the next to the last business day of each month. The report shall be upon forms prescribed by the Department and made under oath or affirmation. If the report is filed and the tax paid on time, a discount of 2% of the gross amount of tax shall be allowed to the corporation filing the report and remitting the tax.

Cross References

This section cited in 61 Pa. Code § 305.12 (relating to definitions).

§ 305.15. Dissolution.

If a corporation licensed for fuel use tax purposes is dissolved without its merger with another corporation, it shall notify the Department in writing within

5 days after the discontinuation of its corporate activities. The notice shall contain the date of discontinuation. Within 10 days after the discontinuance the licensee shall surrender to the Department any fuel use tax license under which it had operated and pay taxes, interest, penalties and fines, which are due by it.

Cross References

This section cited in 61 Pa. Code § 305.12 (relating to definitions).

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