

**CHAPTER 309. INTERSTATE SHIPMENT**

Sec.  
309.1. Sale or delivery.

**Authority**

The provisions of this Chapter 309 issued under The Liquid Fuels Tax Act (72 P. S. §§ 2611a—2611z), unless otherwise noted.

**Source**

The provisions of this Chapter 309 adopted September 1, 1958, unless otherwise noted.

**§ 309.1. Sale or delivery.**

(a) Shipments of liquid fuels by Commonwealth registered distributors making tank truck shipments from points within this Commonwealth to points outside of this Commonwealth and shipments of liquid fuels from points outside of this Commonwealth to points within this Commonwealth for the distributor's own use, sale or delivery or both, shall be accompanied by sales delivery tickets, transfer tickets, route cards or bills of lading which shall contain the invoice number, point of shipment, point of delivery, total gallonage and date of transaction.

(b) A registered distributor making shipment of tax-free liquid fuels by use of leased equipment or through the use of a contract carrier or common carrier must maintain in his files the lease agreement or contract for hire under which the fuel was shipped. The documents evidencing the lease agreement or contract for hire must be made readily available for inspection upon request by the Department so that the destination to which the fuel was shipped may be verified.

(c) The following definitions apply to this section:

*Association*—A partnership, limited partnership or another form of unincorporated enterprise owned by two or more persons.

*Carrier*—A person who transports and delivers products capable of being used as fuel in the fuel supply tanks or other fueling receptacles or devices of an aircraft or aircraft engine or of a motor vehicle, or who uses fuels with the meaning of the word “use” as defined in this subsection.

*Corporation*—A corporation or joint stock association organized under the statutes of the Commonwealth, the United States or another state, territory, or foreign country, or dependency.

*Dealer-user*—A person who delivers or places fuels into the fuel supply tanks or other fueling receptacles or devices of an aircraft or aircraft engine or of a motor vehicle, or who uses fuels within the meaning of the word “use” as defined in this subsection.

*Department*—The Department of Revenue of the Commonwealth.

*Fuels*—Combustible gases and liquids used for the generation of power in aircraft or aircraft engines or used in an internal combustion engine for the

generation of power to propel vehicles of any kind or character on the public highways, except those fuels which are “liquid fuels” as defined in this subsection.

*Liquid fuels*—Products derived from petroleum, natural gas, coal, coal tar, vegetable ferments, and other oils, including, among others, gasoline, naphtha, benzol, benzine or alcohols, either alone or when blended or compounded, which are practically and commercially suitable for use in internal combustion engines for the generation of power, or which are prepared, advertised, offered for sale, or sold for use for that purpose; provided, that kerosene, fuel oil, gas oil, Diesel fuel, tractor fuel by whatever trade name or technical name known having an initial boiling point of not less than 200°F. and of which not more than 95% has been recovered at 464°F. (ASTM method # D-86), liquefied gases which would not exist as liquids at a temperature of 60°F. and a pressure of 14.7 pounds per square inch absolute, and naphthas and benzols and solvents sold for use for industrial purposes, are not included within this definition.

*Motor vehicle*—Vehicles, engines, machines or mechanical contrivance which are propelled by an internal combustion engine or motor.

*Persons*—A natural person, association or corporation. When used in clauses prescribing and imposing a fine or imprisonment, or both, the term as applied to association shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

*Use*—

(i) The importation into this Commonwealth of fuels in the supply tanks or other fueling receptacles or devices of a motor vehicle in excess of 50 gallons.

(ii) The delivery or placing of fuels into the fuel supply tanks or other fueling receptacles or devices of an aircraft or aircraft engine or of a motor vehicle in this Commonwealth for use in whole or part for the generation of power in an aircraft or aircraft engine or motor vehicle or in whole or in part for the generation of power to propel such motor vehicle on the public highways of this Commonwealth. The delivery of fuels into supply tanks or other fueling receptacles or devices shall constitute a conclusive presumption that the fuel so delivered is to be used in propelling such motor vehicles on the public highways of this Commonwealth or for the generation of power in aircraft or aircraft engines.

#### Source

The provisions of this § 309.1 amended November 3, 1978, 8 Pa.B. 3035. Immediately preceding text appears at serial page (40531).

[Next page is 311-1.]

309-2