

CHAPTER 315. EXEMPT SALES

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Authority

The provisions of this Chapter 315 issued under The Liquid Fuels Tax Act (72 P. S. §§ 2611a—2611x), unless otherwise noted.

Source

The provisions of this Chapter 315 adopted May 12, 1958; amended through October 22, 1976, effective October 23, 1976, 6 Pa.B. 2687, unless otherwise noted.

§ 315.1. Scope and purpose.

Among those eligible for exemption from the payment of the Liquid Fuels Tax are fuels delivered to the Commonwealth and every political subdivision thereof, and fuel delivered to any nonpublic schools not operated for profit. The provisions of this chapter are intended to define those categories and to explain the requisites for exemption.

§ 315.2. Definitions.

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

Political subdivision—A county, city, borough, incorporated town, township, school district, vocational school district and county institution district. For exemption purposes, the following are included under the definition of political subdivision:

(i) Authorities formed under enabling legislation such as the Municipal Authority Act of 1945 (53 P. S. §§ 301—322).

(ii) Instrumentalities or agencies of the Commonwealth unless otherwise provided. Examples are Delaware River Joint Toll Bridge Commission, Delaware Valley Regional Planning Commission, Delaware River Basin Commission, Delaware River Port Authority, Pennsylvania Turnpike Commission, Susquehanna River Basin Commission, Clarion State College and Pennsylvania State University.

Nonpublic schools not operated for profit—A school other than a public school within the Commonwealth, wherein a resident of the Commonwealth may legally fulfill the compulsory school attendance requirements of Commonwealth law, and in the operation of which there is no contribution of pecuniary gain or profit, no dividends or distribution of income to its owners, officers or

directors, and no incidental profits are distributed to its owner. The definition of school does not include institutions of higher learning.

§ 315.3. Requirements.

(a) In order for a political subdivision to purchase liquid fuels in bulk, tax exempt, the fuel shall be purchased from a registered Commonwealth distributor and the fuel shall be placed in bulk storage facilities owned or leased by the political subdivision.

(b) When a school district leases or owns vehicles, whether or not the vehicles are operated by school district employes, the school district may purchase liquid fuels tax exempt from a Commonwealth registered distributor, provided the fuel is placed in bulk storage facilities, leased or owned by the school district.

(c) If liquid fuels are dispensed to a political subdivision from the bulk storage facilities of a registered distributor through a private key controlled metering system the liquid fuels may be tax exempt.

Source

The provisions of this § 315.3 amended January 26, 1979, effective January 26, 1979, 9 Pa.B. 345. Immediately preceding text appears at serial page (36167).

§ 315.4. Distributor's permits.

Liquid fuel permits, certificates of authority, powers of attorney and liquid fuel tax bond shall be renewed annually, and applications for liquid fuel permits shall incorporate or be accompanied by up-to-date and sworn or certified financial statements showing the resources and liabilities of the applicant.

§ 315.5. Federal Reserve Banks.

Federal Reserve Banks shall be exempt from the imposition of the liquid fuels tax in this Commonwealth.

§ 315.6. Volunteer services.

(a) In order for a volunteer fire company, volunteer ambulance service or volunteer rescue squad to purchase liquid fuel (gasoline) tax exempt, the fuel shall be purchased from a registered Commonwealth distributor, and the fuel shall be placed in bulk storage facilities on land either owned, or leased, with full control thereover, by the volunteer fire company, and the like. The purchaser shall furnish notarized proof to the registered distributor that it is either a volunteer fire company, a volunteer ambulance service or a volunteer rescue squad and that the fuel will be used solely for fire fighting purposes and only in official equipment owned by it.

(b) If a volunteer fire company, volunteer ambulance service or volunteer rescue squad purchases liquid fuel from a dealer or a nonregistered Common-

wealth distributor and pays the full price therefor, including the tax, and if it uses the fuel solely for fire fighting purposes and only in official equipment owned by it, it may request a refund of the tax paid, by applying to the Board of Finance and Revenue, Room 130 Finance Building, Harrisburg, Pennsylvania 17120, on forms supplied by the said Board.

(1) Claims shall be made annually for the preceding year ending on the 30th day of June, and shall be submitted to the Board not later than the 30th day of September of each year. The Board will refuse to consider a claim received or postmarked later than that date.

(2) Each claim shall be accompanied by receipts indicating that the liquid fuels tax was paid on the fuel for which reimbursement is claimed.

(3) The claimant shall satisfy the Board that he has paid the tax and that the liquid fuels have been consumed by him for volunteer fire fighting, volunteer ambulance or volunteer rescue squad purposes.

(i) The Board may require a claimant to furnish information, proof or fuller explanation as it deems necessary.

(ii) The Board will have the power to refer to the Department of Revenue, for investigation, a claim for reimbursement, and it will be the duty of that Department to investigate the application and report its findings to the Board of Finance and Revenue.

(4) A person making a false or fraudulent statement for the purpose of obtaining reimbursement shall be guilty of a misdemeanor, and upon conviction, be sentenced to pay a fine of not more than \$1,000 or to undergo imprisonment for not more than 6 months, or both.

(c) A volunteer fire company, volunteer ambulance service or volunteer rescue squad may purchase fuel (diesel) tax exempt from a dealer-user provided it furnishes notarized proof to the dealer-user that it is either a volunteer fire company, volunteer ambulance service or volunteer rescue squad, and that the fuel will be used solely for fire fighting purposes and only in official equipment owned by it.

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