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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2453 Session of  
2022

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INTRODUCED BY DeLUCA, KINSEY, KULIK, HILL-EVANS, McNEILL,  
PASHINSKI, O'MARA, WARNER, CIRESI AND SNYDER, MARCH 24, 2022

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REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 24, 2022

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AN ACT

1 Temporarily suspending the collection of taxes on liquid fuels  
2 and fuels for motor vehicles; and imposing duties on the  
3 Secretary of Revenue.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Gas Tax  
8 Relief Act.

9 Section 2. Findings and purpose.

10 The General Assembly finds and declares as follows:

11 (1) Pennsylvanians are paying too much money to fuel  
12 their motor vehicles.

13 (2) Pennsylvanians pay more than 75¢ in Federal and  
14 State taxes per gallon for liquid fuels and fuels for their  
15 motor vehicles.

16 (3) Because of rising fuel costs for motor vehicles,  
17 Pennsylvanians are experiencing economic pain at the pump.

18 (4) Because State taxes on gasoline are 58¢ per gallon,

1 and State taxes on diesel fuel are 74¢ per gallon, the  
2 suspension of these taxes may lower the price of liquid fuels  
3 and fuels and ease the financial burden on drivers.

4 (5) With the passage of this act, the General Assembly  
5 intends to provide consumers with relief from pain at the  
6 pump by suspending taxes on liquid fuels and fuels.

7 Section 3. Definitions.

8 The following words and phrases when used in this act shall  
9 have the meanings given to them in this section unless the  
10 context clearly indicates otherwise:

11 "Average wholesale price." As defined in 75 Pa.C.S. § 9002  
12 (relating to definitions).

13 "Fuels." As defined in 75 Pa.C.S. § 9002.

14 "Liquid fuels." As defined in 75 Pa.C.S. § 9002.

15 "Motor vehicle." As defined in 75 Pa.C.S. § 102 (relating to  
16 definitions).

17 "Secretary." The Secretary of Revenue of the Commonwealth.

18 Section 4. Suspension of taxes.

19 Notwithstanding any other provision of law, immediately upon  
20 the effective date of this section, the average wholesale price  
21 shall be 0¢ per gallon.

22 Section 5. Pass-through.

23 (a) Prohibited conduct.--Notwithstanding any other provision  
24 of law, a person or entity, other than an end user of liquid  
25 fuels or fuels, may not enrich the person or entity from the  
26 suspension of taxes under section 4, but shall pass the amount  
27 of the suspension of taxes under section 4 on to the end user of  
28 liquid fuels or fuels.

29 (b) Penalty.--A person or entity violating subsection (a)  
30 shall be subject to liability under the act of December 17, 1968

1 (P.L.1224, No.387), known as the Unfair Trade Practices and  
2 Consumer Protection Law.

3 Section 6. Duties of secretary.

4 (a) Notification.--Within 14 days of the effective date of  
5 this section, the secretary shall calculate, certify and notify  
6 the General Assembly of the projected amount of revenue lost due  
7 to the suspension of taxes under section 4.

8 (b) Legislative recommendations.--

9 (1) When the secretary provides the notice required  
10 under subsection (a), the secretary shall also:

11 (i) Identify ways to mitigate the loss of revenue  
12 due to the suspension of taxes under section 4.

13 (ii) Present a request for an appropriation to  
14 address the loss of revenue due to the suspension of  
15 taxes under section 4, which may include the specifics of  
16 the proposal and suggested ancillary and substantive  
17 legislation as may be necessary.

18 (2) The information under paragraph (1) shall be  
19 provided to:

20 (i) The chairperson and minority chairperson of the  
21 Appropriations Committee of the Senate.

22 (ii) The chairperson and minority chairperson of the  
23 Appropriations Committee of the House of Representatives.

24 (3) As a result of the information provided under this  
25 section, the General Assembly may appropriate money to the  
26 Motor License Fund through approval of a separate  
27 appropriation bill by a majority vote of the members elected  
28 to the Senate and House of Representatives.

29 Section 7. Expiration.

30 This act shall expire 180 days after the effective date of

1 this act.

2 Section 8. Effective date.

3 This act shall take effect in 120 hours.