
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1230 Session of
2021

INTRODUCED BY MEHAFFIE, APRIL 20, 2021

REFERRED TO COMMITTEE ON FINANCE, APRIL 20, 2021

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, in liquid fuels and fuels tax, further providing
3 for political subdivision and volunteer service use of tax-
4 free motor fuels.

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

7 Section 1. Section 9004.1(c)(1) of Title 75 of the
8 Pennsylvania Consolidated Statutes, added November 25, 2020
9 (P.L.1242, No.129), is amended to read:

10 § 9004.1. Political subdivision and volunteer service use of
11 tax-free motor fuels.

12 * * *

13 (c) Exempt entity use of commingled tax-free motor fuels.--
14 An exempt entity may withdraw tax-free motor fuels from a bulk
15 storage tank containing only commingled tax-free motor fuels if
16 the following apply:

17 (1) The bulk storage tank is located on:

18 (i) property owned by one of the exempt entities
19 that owns tax-free motor fuels placed into the tank and

1 the exempt entity owning the property is the owner of the
2 bulk storage tank[.]; or

3 (ii) property an exempt entity has entered into an
4 agreement with the owner or lessor of the property on
5 which the tank is located and the exempt entity owns tax-
6 free fuels placed into the tank.

7 * * *

8 Section 2. This act shall take effect in 60 days.