
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 35 Session of
2023

INTRODUCED BY LANGERHOLC, BARTOLOTTA, DUSH, MASTRIANO, BAKER,
PHILLIPS-HILL, HUTCHINSON, ROTHMAN AND STEFANO,
JANUARY 6, 2023

REFERRED TO TRANSPORTATION, JANUARY 6, 2023

AN ACT

1 Amending Title 75 (Vehicles) of the Pennsylvania Consolidated
2 Statutes, in liquid fuels and fuels tax, further providing
3 for definitions.

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

6 Section 1. The definition of "average wholesale price" in
7 section 9002 of Title 75 of the Pennsylvania Consolidated
8 Statutes is amended to read:

9 § 9002. Definitions.

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

13 * * *

14 "Average wholesale price." The average wholesale price of
15 all taxable liquid fuels and fuels, excluding the Federal excise
16 tax and all liquid fuels taxes, shall be as follows:

17 (1) After December 31, 2013, and before January 1, 2015,
18 the average wholesale price shall be \$1.87 per gallon.

1 (2) After December 31, 2014, and before January 1, 2017,
2 the average wholesale price shall be \$2.49 per gallon.

3 (3) After December 31, 2016, and before the effective
4 date of paragraph (4), the average wholesale price shall be
5 as determined by the Department of Revenue for the 12-month
6 period ending on the September 30 immediately prior to
7 January 1 of the year for which the rate is to be set. In no
8 case shall the average wholesale price be less than \$2.99 per
9 gallon.

10 (4) Beginning 30 days from the effective date of this
11 paragraph and each year thereafter, the average wholesale
12 price shall be \$2.99 per gallon.

13 * * *

14 Section 2. The Department of Revenue shall, as soon as
15 possible, redetermine any changes made to the Oil Company
16 Franchise Tax and the Alternative Fuels Tax as a result of the
17 amendment of the definition of "average wholesale price" in 75
18 Pa.C.S. § 9002 and transmit notice of the changes to the
19 Legislative Reference Bureau for publication in the Pennsylvania
20 Bulletin.

21 Section 3. This act shall take effect immediately.