



DMF-EE1 (09-12)

INFORMATIONAL NOTICE MOTOR FUELS TAXES 2012-03

Issued: September 14, 2012

RESTRICTIONS ON EXEMPTIONS AND SALES OF FUELS AND LIQUID FUELS TO OR BY POLITICAL SUBDIVISIONS IN THIS COMMONWEALTH

This notice reminds all political subdivisions of their responsibilities in the proper purchase and use of tax-free liquid fuels and fuels. In addition, the Department of Revenue advises all exempt entities to maintain records which accurately reflect the proper purchase and use of said fuels.

I. Tax Exemption

75 Pa.C.S. § 9004(e)(4) provides for tax exemptions for political subdivisions when such liquid fuels and fuels are:

Delivered to this Commonwealth, a political subdivision, a volunteer fire company, a volunteer ambulance service, a volunteer rescue squad, a second class county port authority or a nonpublic school not operated for profit on presentation of evidence satisfactory to the department.

1 Pa.C.S. § 1991 defines a political subdivision as:

Any county, city, borough, incorporated town, township, school district, vocational school district and county institution district.

II. Exemption Limitation

The exemption is limited to liquid fuels and fuels purchased and used for official political subdivision purposes. Political subdivisions may not disperse tax-free fuels or liquid fuels for personal use or another use that is not for official political subdivision purposes. In addition, political subdivisions may not sell tax-free fuels or liquid fuels.



III. Refunds

In the case of an exempt entity (as defined in 75 Pa.C.S. § 9004(e)(4)) that purchases tax-paid fuel from a distributor for qualifying uses, a request for refund of the tax-paid portion of the purchase may be made to the Board of Finance and Revenue on an annual basis.

IV. CONTACT INFORMATION

PA Department of Revenue
Bureau of Motor Fuel Taxes
P.O. Box 280646
Harrisburg, PA 17128-0646
TEL: 1.800.482.4382
www.revenue.state.pa.us