

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



FAX NO. (717) 787-6261

DMF-74 (07-01)

September 14, 2001

IMPORTANT NOTICE

To: Whom It May Concern

Re: Liquid Fuels and Fuels Tax Reimbursement Claims on Fuel Consumed in Certain Power Take-Off Operations Relating to Agriculture Use-of Feed, Feed-Products, Lime, and Limestone Products

On June 22, 2001, Governor Tom Ridge signed Act 33 of June 2001 establishing a Liquid Fuels and Fuels Tax reimbursement program for the tax paid on fuel consumed in agricultural power take-off operations relating to the delivery at a farm of feed, feed products, lime, and limestone products.

Act 33 amended Section 9017 of the Liquid Fuels and Fuels Tax by adding paragraph (e.2) that provides for a quarterly reimbursement of motor fuel taxes paid on fuel consumed in Pennsylvania, to load for delivery, or to unload at a farm in Pennsylvania, feed, feed products, lime or limestone products for agricultural use, from a vehicle by means of power take-off where the fuel usage is documented by an electronic monitoring device used in conjunction with an electronically controlled engine. The Act specifically excludes fuel monitoring by any other means from the reimbursement program.

The first quarter available for reimbursement is the quarter ending December 31, 2001. The reimbursement-filing deadline for this quarter is March 1, 2002. Future quarterly claim due dates:

<u>Quarter Ending</u>	<u>Claim Due Date</u>
First Quarter 2002	May 31, 2002
Second Quarter 2002	September 3, 2002
Third Quarter 2002 Etc.	December 2, 2002

Persons interested in applying for these agricultural power take-off reimbursements, or seeking answers to questions regarding the program, should contact the Department of Revenue, Bureau of Motor Fuel Taxes at the above address or telephone (717) 783-9362 or (717) 783-0324.