

IMPORTANT NOTICE

November 9, 2012

PENNSYLVANIA WAIVES DIESEL FUEL PENALTY DUE TO HURRICANE SANDY

The Pennsylvania Department of Revenue, in response to shortages of clear diesel fuel caused by Hurricane Sandy, and following a review of the Internal Revenue Service press release of November 3, 2012 (IR-2012-85), announces that it will not impose civil or criminal penalties when dyed diesel fuel is sold for use or used on the public highways of Pennsylvania.

This relief will apply from October 30, 2012 through November 20, 2012, and the following provisions are affected:

- Dyed diesel motor fuel may be delivered and sold to filling stations or delivered to a bulk storage facility capable of fueling motor vehicles in lieu of clear diesel during this time.
- Dyed diesel motor fuel may be sold for use or used in a motor vehicle on the public highways of Pennsylvania during the period October 30, 2012, through November 20, 2012. Distributors of diesel fuel must charge the normal fuels tax at an aggregate rate of 38.1 cents per gallon when dyed diesel fuel is sold to an unlicensed distributor (i.e. retail service station.) The unlicensed distributor must charge the Pennsylvania fuel taxes in the same manner as done for sales of clear diesel fuel. Sales of dyed diesel fuel made for purposes other than as a fuel used in a motor vehicle on the public highways of this Commonwealth may be subject to other Pennsylvania taxes that are normally charged to consumers, if applicable.
- Any person who delivers, sells, or uses dyed diesel motor fuel in accordance with the above relief will not be subject to penalty for any such delivery, sale or use in this Commonwealth.

Questions regarding dyed fuel usage on the public highways and recordkeeping on the usage thereof during this emergency waiver period should contact the Bureau of Motor and Alternative Fuel Taxes at: 1-800-482-4382. For more information on how the use of dyed fuel affects you and on common record keeping practices please visit our website.