



DMF-73 (7-01)

July 16, 2001

IMPORTANT NOTICE

Changes to Pennsylvania's Liquid Fuels and Fuels Tax Truck Refrigeration Reimbursement Program for Tax Paid on Undyed Diesel and Undyed Kerosene

On June 22, 2001, Governor Tom Ridge signed Act 37 of 2001 that amended section 9017 *Refunds* of the Liquid Fuels and Fuels Tax. The amendment established a permanent Liquid Fuels and Fuels Tax reimbursement provision for carriers that purchase undyed diesel and undyed kerosene, in Pennsylvania, for use exclusively in truck-mounted refrigeration units.

In addition to establishing a permanent reimbursement program, other changes to the "reefer fuel" reimbursement program include:

- The implementation of quarterly, rather than annual, reimbursement periods with a 60 day filing period following the end of each calendar quarter. (Annual claims will no longer be accepted);
- The lowering of the gallons per fueling limitation of 100 gallons to 75 gallons; and
- A retroactive provision allowing for the filing of reimbursement claims beginning with the fourth quarter (October – December) of 2000.

The filing deadline for prior periods is as follows:

<u>Reimbursement Period</u>	<u>Claim Due By</u>
Quarter ended 12/31/2000	August 21, 2001
Quarter ended 03/31/2001	August 21, 2001
Quarter ended 06/30/2001	August 31, 2001

Future reimbursement claims will be due quarterly, 60 days following the end of each calendar quarter (e.g. 3Q01 due by 11/30/01; 4Q01 due by 03/01/02 etc...)

Questions regarding the Liquid Fuels and Fuels Tax truck refrigeration reimbursement program should be addressed to the Bureau of Motor Fuel Taxes at the above address or telephone (717) 783-9362.