

PUBLIC TRANSPORTATION ASSISTANCE CAR SHARING FEE FACT SHEET

On October 30 2017, Governor Tom Wolf signed into law Act 43 amending the Tax Reform Code to include a car sharing fee.

WHAT IS CAR SHARING?

Car sharing is a membership-based service that allows a person to rent a vehicle. Members can rent a vehicle per minute, per hour, per day or on a per trip basis.

Car sharing does not require trip specific contracts or agreements, nor does it require you to walk into a retailer. The service is available to the consumer 24 hours a day, 7 days a week, 365 days per year.

WHAT IS THE CAR SHARING FEE SCHEDULE?

Effective October 30, 2017, the incremental fees authorized will be imposed and collected at the rate(s) outlined below.

Less than 2 hours:	\$.25
2 to 3 hours:	\$.50
More than 3 hours but less than 4 hours:	\$1.25
4 or more hours:	\$2.00

Example 1:

Consumer rents a car share vehicle for 2.5 hours. The PTA fee would be \$0.50.

Example 2:

Consumer rents a car share vehicle for 26.5 hours. The PTA fee would be \$4 (\$2 per day because the vehicle was rented for over four hours, but less than 30 days).

HOW ARE THE TAXES AND FEES REPORTED AND REMITTED TO THE DEPARTMENT?

License

Any person making sales, rentals or leases subject to Public Transportation Assistance (PTA) taxes or fees are required to obtain a PTA Tax license from the Department of Revenue. To obtain a license you must complete a [PA-100](#).

Filing and Paying Taxes

For businesses that already report PTA Fund taxes and fees, there will be no change to your reporting methods.

PTA Fund taxes and fees are filed and paid via [e-TIDES](#), the department's e-filing tax system for businesses, or by calling 1-800-748-8299. Paper tax returns are not available or permissible for this tax type.

If you have questions about the new car sharing guidelines, please contact the department at 717-787-2104.

Vehicle Rental Tax

Entities with five or more cars in their fleet will also be subject to collect and remit the 2% Vehicle Rental Tax.

PUBLIC TRANSPORTATION ASSISTANCE FEE Quarterly Due Dates

Tax Period End Date	Tax Period Due Date
March 31 st	April 20 th
June 30 th	July 20 th
September 30 th	October 20 th
December 31 st	January 20 th

If the due date falls on a weekend, the due date will be the next business day.

LONGER RENTAL PERIODS

Motor Vehicle Rental Fee

In situations where a vehicle is rented for fewer than 30 days, but it is not car sharing, the **motor vehicle rental fee** is imposed at the rate of \$2 per day.

If a vehicle is rented for fewer than 30 days (a rental contract) and subsequently the rental extends beyond 29 days, the transaction remains a rental, and continues to be subject to the \$2 daily rental fee until the rental contract is terminated or the parties enter into a lease agreement.