

FISCAL NOTE

May 3, 2021

Bill No:	House Bill 471	Printer's No:	434	Sponsor:	MacKenzie (R)
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COST / (SAVINGS)

Fund (s)	2020-21	2021-2022
Motor License Fund	"See Fiscal Impact"	"See Fiscal Impact"

SUMMARY: House Bill 471 expands the liquid fuels tax refund to include ready mix concrete vehicles that utilize a power takeoff unit.

ANALYSIS: House Bill 471 amends Title 75 to allow individuals to be reimbursed up to 30% of the amount of tax imposed if the individual uses or buys liquid fuels to mix concrete from a vehicle by means of a power takeoff.

This bill requires claims to be filed on a quarterly basis and within 60 days of the end of each quarter. However, no refund can be authorized or paid on a single claim for tax on fewer than 100 gallons of liquid fuels.

HB 471 will take effect 60 days upon enactment.

FISCAL IMPACT: The Pennsylvania Department of Transportation believes this expansion would result in a negative fiscal impact to the Motor License Fund. The Department of Revenue estimates a reduction of \$1,000,000 to \$3,000,000 in revenue.