

Under the Pennsylvania Consolidated Statutes, Title 75 (Vehicle Code), liquid fuels (gasoline) and fuels (diesel) are **tax-free** when purchased by a Political Subdivision. All Political Subdivisions must maintain proper records of receipts and disbursements of all liquid fuels and fuels purchased and used.



The following entities qualify to purchase and use tax-free liquid fuels and fuels for official purposes only:

- ✓ County
- ✓ City
- ✓ Borough
- ✓ Town
- ✓ Township
- ✓ School District
- ✓ Vocational School District
- ✓ County Institutional District
- ✓ Volunteer Fire Company
- ✓ Volunteer Ambulance Service
- ✓ Volunteer Rescue Squad
- ✓ Second Class County Port Authority
- ✓ Nonpublic School Not Operated For a Profit

Did you know?

Tax-free liquid fuels and fuels may **NOT** be used by Political Subdivisions for:

- X Personal use by employees of a Political Subdivision or those contracted by the political subdivision
- X Any/All non-official Political Subdivision purposes
- X Political Subdivisions with bulk storage tanks are not permitted to re-sell their procured tax-free fuel for any reason to another business, its employees or any other person/s

Please contact the Bureau of Motor and Alternative Fuel Taxes with any questions related to the above.

