

**CHAPTER 97. PROOF OF PAYMENT OF FEDERAL HEAVY  
VEHICLE USE TAX**

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**Authority**

The provisions of this Chapter 97 issued under the Vehicle Code, 75 Pa.C.S. §§ 1305 and 6103, unless otherwise noted.

**Source**

The provisions of this Chapter 97 adopted February 10, 1989, effective February 11, 1989, 19 Pa.B. 522, unless otherwise noted.

**§ 97.1. Purpose.**

This chapter establishes rules and procedures governing the issuance and renewal of registration for motor vehicles which have a Federal taxable gross weight of at least 55,000 pounds under the Surface Transportation Assistance Act of 1982 (Pub. L. 97-424, 96 Stat. 2097) and 26 CFR 41.6001-2 (relating to proof of payment for state registration purposes).

**§ 97.2. Definitions.**

The following words and terms, when used in this chapter, have the following meanings, unless the context clearly indicates otherwise:

*Agricultural vehicle*—A vehicle used primarily in connection with cultivating the soil, or raising or harvesting an agricultural or horticultural commodity, including the raising, shearing, feeding, caring for, training and management of livestock, bees, poultry and fur-bearing animals and wildlife. As used in this definition “primarily” means more than 1/2 of all mileage.

*Applicant*—A person, as defined in 75 Pa.C.S. § 102 (relating to definitions), in whose name application for vehicle registration is filed.

*Bureau*—Bureau of Motor Vehicles of the Department of Transportation.

*Heavy vehicle use tax*—A tax imposed by the United States (Pub. L. 97-424, 96 Stat. 2177) on vehicles with a taxable gross weight of at least 55,000 pounds.

*Logging vehicle*—A vehicle used exclusively to transport products harvested from a forested site, which may include timber which has been processed for commercial use by sawing into lumber, chipping or other milling operations if the processing occurs prior to transportation from the forested site.

*Registered gross weight*—The maximum gross weight at which a vehicle or combination is registered in this Commonwealth to operate on a highway.

*Taxable gross weight*—The sum of:

- (i) The actual unloaded weight of the vehicle.
- (ii) The actual unloaded weight of a trailer or semitrailer used in combination with the vehicle.
- (iii) The weight of the maximum load carried on the vehicle and on a trailer or semitrailer used in combination with the vehicle.

*Vehicle*—A truck, truck tractor or bus with a registered gross weight of at least 55,000 pounds.

### § 97.3. Vehicle registration.

(a) *General rule.* Application for registration of a vehicle subject to the heavy vehicle use tax shall be accompanied by proof of payment of the tax as follows:

- (1) When the vehicle is owned by the applicant for a period of at least 60 days.
- (2) When the vehicle registration is to be renewed.
- (3) When the registration plate being transferred to the vehicle is to be renewed.

(b) *Temporary registration plates and cards.* A dealer, manufacturer, full agent or card agent, authorized by the Department to issue temporary registration cards and plates under §§ 43.5 and 43.6 (relating to issuance of temporary registration cards; and issuance of temporary registration plates) shall require proof of payment of the heavy vehicle use tax before issuing a temporary registration card or plate for a vehicle owned for a period of at least 60 days by the applicant. The dealer, manufacturer, card agent or full agent shall attach the proof of payment to the application for registration, and forward them to the Bureau with other documents and fees necessary for the transaction.

### § 97.4. Proof of payment.

(a) *Documents.* The following documents are acceptable as proof of payment of the heavy vehicle use tax:

- (1) An Internal Revenue Service Form 2290, Schedule 1, validated by the Internal Revenue Service.
- (2) A completed but unvalidated Internal Revenue Service Form 2290, Schedule 1, accompanied by a copy of both sides of the cancelled check made payable to the Internal Revenue Service.
- (3) A letter from the Internal Revenue Service verifying that the tax has been paid.

(b) *Modification of proof of payment.* If the Internal Revenue Service amends or modifies its regulations relating to the acceptable proof of payment documents, the amendment or modification shall have the effect of amending or modifying this section. The amendment or modification will take effect upon the effective

date of the Internal Revenue Service's amendment or modification unless the Department publishes a notice in the *Pennsylvania Bulletin* prior to the effective date of the amendment, or within 30 days after the effective date of the amendment, stating that the amendment or modification will not take effect under 75 Pa.C.S. § 6103(d) (relating to promulgation of rules and regulations by department).

**§ 97.5. Agricultural and logging vehicles.**

Upon the initial registration of a vehicle as an agricultural vehicle or a logging vehicle, the application for registration shall be accompanied by the appropriate form, furnished by the Department, containing a declaration by the owner of the use of the vehicle as an agricultural vehicle or a logging vehicle, as the case may be. Upon registering a vehicle as an agricultural vehicle or a logging vehicle, the Department will indicate that fact in its registration records.

**§ 97.6. Grounds for refusing registration.**

The Department will refuse to issue registration or renewal of registration for owners or operators of motor vehicles, unless exempted, having a registered gross weight of 55,000 pounds or more that fail to meet the conditions or requirements prescribed by this chapter.

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