CHAPTER 313. MOTOR CARRIERS ROAD REGULATIONS

§ 313.1. Notice.
Every motor carrier required to file reports under section 8 of the Motor Carriers Road Tax Act (72 P. S. § 2617.8) shall give notice of being subject to the act to the Department on forms furnished by the Department. A motor carrier who has filed reports under section 8 of the act (72 P. S. § 2617.8) or who has made application for a vehicle marker under section 11 of the act (72 P. S. § 2617.11) is deemed to have complied with this section.

§ 313.2. Quarterly reports.
Every motor carrier required to file quarterly reports of its operations under section 8 of the Motor Carriers Road Tax Act (72 P. S. § 2617.8) shall timely file the reports on forms furnished by the Department.

§ 313.3. Exemption.
A motor carrier whose motor carrier vehicles are licensed in this Commonwealth and perform 90% or more of their travel on highways of this Common-
wealth and who purchases a sufficient amount of fuel within this Commonwealth upon which the liquid fuel tax is paid commensurate with the operations of the motor carrier on the highways may be exempted from filing quarterly reports as required by section 8 of the Motor Carriers Road Tax Act (72 P. S. § 2617.8). To qualify for the exemption, the motor carrier shall, on or before April 1 of each year, file with the Department, on forms supplied by the Department, an application stating the facts. A motor carrier exempt from filing quarterly reports under this section shall immediately notify the Department of a change in the nature of its purchases of fuel, travel on the highways in this Commonwealth or its operations affecting this exemption.

Authority

The provisions of this § 313.3 issued under The Fiscal Code, § 6 (72 P. S. § 6).

Source

The provisions of this § 313.3 amended May 22, 1981, effective May 23, 1981, 11 Pa.B. 1809. Immediately preceding text appears at serial pages (54495) and (54496).

§ 313.4. Fee.

A motor carrier required to display the identification marker and carry a registration card on its vehicles shall annually register every motor vehicle with the Department on registration forms provided by the Department and pay a fee of $2 for every vehicle registered. Identification markers and registration cards shall become valid on April 1 of each year and shall be valid through the next succeeding March 31, except that a registration card and identification marker issued prior to April 15, 1965, shall be valid through March 31, 1966.

§ 313.5. Identification marker.

A motor carrier required to display the identification marker shall permanently affix the identification marker on the top 1/2 of the outside door panel on the driver, left hand, side and shall follow the directions as indicated on the reverse side of the identification marker.

§ 313.6. [Reserved].

Source


§ 313.7. Nontransferability.

Identification markers shall be issued for a specific motor carrier vehicle and are not transferable to any other motor carrier vehicle.

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§ 313.8. Loss or illegibility.
If an identification marker has become lost or illegible through accident or usage, the registration card shall be returned to the Department for cancellation and the motor vehicle to which the identification marker was originally issued shall be reregistered with the Department and a registration fee of $2 shall be paid.

§ 313.9. Cancellation for disposition of vehicle.
If a motor carrier vehicle for which an identification marker has been issued is sold, traded or otherwise disposed of by the motor carrier or passes from the possession, custody or control of the motor carrier through lease, license or otherwise, the motor carrier shall notify the Department of the transaction and the identification marker will be cancelled. If the motor carrier neglects or fails to report the sale, transfer or disposition, it shall be held responsible for the reporting requirements and the tax due for the vehicle.

Authority
The provisions of this § 313.9 issued under The Fiscal Code, § 6 (72 P. S. § 6).

Source

§ 313.10. Hardship.
(a) If the registration of a motor carrier vehicle by a motor carrier and the issuing of an identification marker for the vehicle shall cause undue hardship because the process fails to meet the carrier’s time requirements, the Department may issue a temporary 5-day permit.
(b) A request by a motor carrier for a temporary 5-day permit shall contain the following information:
(1) The name and address of the motor carrier.
(2) The make and serial number of the motor carrier vehicle for which the 5-day permit is to be issued.
(3) The license number and state where the motor carrier vehicle has been licensed.
(c) The motor carrier shall pay a fee of $5 prior to the issuance of the 5-day temporary permit.

Authority
The provisions of this § 313.7 issued under The Fiscal Code, § 6 (72 P. S. § 6).

Source
(d) Temporary 5-day permits may be denied a motor carrier that has failed to file quarterly reports and pay taxes, fines and penalties due.

Authority
The provisions of this § 313.10 issued under section 6 of The Fiscal Code (72 P.S. § 6).

Source

§ 313.11. [Reserved].

Source

§ 313.12. Records of miles.
Every motor carrier subject to the Motor Carriers Road Tax Act (72 P.S. §§ 2617.1—2617.26) and 75 Pa.C.S. Chapter 21 shall keep satisfactory records of the miles traveled in all of its motor vehicle operations, both within and without this Commonwealth.

Authority
The provisions of this § 313.12 issued under section 6 of The Fiscal Code (72 P.S. § 6).

Source

§ 313.13. Records of fuel.
Every motor carrier subject to the Motor Carriers Road Tax Act (72 P.S. §§ 2617.1—2617.26) and 75 Pa.C.S. Chapter 21 shall keep satisfactory records of all motor vehicle fuel used in propelling motor vehicles, both within and without this Commonwealth.

Authority
The provisions of this § 313.13 issued under section 6 of The Fiscal Code (72 P.S. § 6).

Source

Every motor carrier shall be prepared to present evidence to substantiate the credit claimed for payment of the liquid fuels tax on motor fuels purchased within this Commonwealth. Such evidence shall consist of invoices of the vendor of the
motor fuel which shall show the name and address of the motor carrier, the point of delivery, the date of each sale, the number of gallons of each sale, the total monetary value of each sale, and the license number or unit number of the motor vehicle being fueled. Sales made out to cash are not acceptable. The Department will have the right in order to further substantiate the credit claimed, to require a sworn affidavit from the vendor stating that it has sold the specified number of gallons of motor fuel to the motor carrier and that the liquid fuels tax has been paid on such motor fuel.

§ 313.15. Excess credit.

The excess credit provided in section 4(a) of the Motor Carriers Road Tax Act (72 P.S. § 2617.4(a)) during any given quarter shall be applicable to the next succeeding six quarterly periods, and during the next succeeding six quarterly periods, the motor carrier may apply it against any tax liability accrued. If the excess credit is not used within the prescribed period, the credit shall expire at the end of the sixth quarterly period and may not be applied against any subsequent period.

§ 313.16. Operating divisions.

If more than one operating division of a motor carrier shall operate motor vehicles in this Commonwealth, a single report shall be filed by the motor carrier covering all of his operations, unless special permission is obtained from the Department to report the operations of each division separately.

§ 313.17. Quarterly reports.

A motor carrier requesting refunds or credit under the Motor Carriers Road Tax Act (72 P.S. §§ 2617.1—2617.26) shall file quarterly reports.

§ 313.18. Refund claimant.

(a) A refund claimant, as provided for in section 4(a) of the Motor Carriers Road Tax Act (72 P.S. § 2617.4(a)), shall submit his claim for refund to the Board of Finance and Revenue on forms provided by the Department. A verified copy of the report or the tax return filed with the taxing authority of the other state to which a similar lawful tax was paid shall be filed with the claim. A refund claimant shall prove that the fuel on which the tax was paid to the other state was the same fuel on which the liquid fuels tax had previously been paid.

(b) The amount of refund to which a motor carrier shall be entitled shall be determined as follows:

(1) A refund will not be payable unless the number of gallons of motor vehicle fuel purchased in this Commonwealth, upon which the liquid fuels tax has been paid, exceeds the number of gallons of motor vehicle fuel used in this Commonwealth during the quarter covered by the refund claim.
(2) If purchases of motor fuel in this Commonwealth exceed the use in this Commonwealth by an amount greater than the number of gallons on which a deficiency tax has been paid to other state, the motor carrier shall be entitled to a refund equal to the then current rate of the liquid fuel tax of the other state multiplied by the number of gallons by which the deficiency tax was paid to the other state, but in no case to exceed the then current rate per gallon of the liquid fuels tax.

(3) If purchases of motor fuel in this Commonwealth exceed the use in this Commonwealth by an amount less than the number of gallons on which a deficiency tax has been paid to other state, the motor carrier shall be entitled to a refund equal to the then current rate of the liquid fuel tax of the other state multiplied by the number of gallons by which those purchases in this Commonwealth exceed its use in this Commonwealth, but in no case exceed the then current rate per gallon of the liquid fuels tax.

§ 313.19. Microfilming of records.

In accord with Internal Revenue Ruling 75-265, IRB 1975-27, 34 and under section 1 of the Uniform Photographic Copies of Business and Public Records as Evidence Act (28 P.S. § 141) (Repealed), general books of account, including cash books, journals, voucher registers, ledgers, records of liquid fuels used or sold and delivered within the Commonwealth, delivery tickets, invoices, bills of lading, financial statements and other pertinent records as may be required by the Bureau of Liquid Fuels may be kept on microfilm, provided the microfilming thereof accurately reproduces lines and markings which appear on the original documents.

Source

The provisions of this § 313.19 adopted February 13, 1976, effective February 14, 1976, 6 Pa.B. 327.

§ 313.20. Exempt vehicles.

Vehicles operated by the following motor carriers shall be exempt from the requirement to display the identification marker on motor carrier vehicles operating within this Commonwealth:

(1) Charitable organizations registered with the Department of State.
(2) Religious organizations.
(3) Political subdivisions, authorities and agencies and governmental units.
(4) Emergency vehicles including those of volunteer fire companies, volunteer ambulance or volunteer rescue squads and tow-trucks and wreckers.
(5) Nonpublic schools not including colleges and universities.
(6) Vehicles in transit from manufacturer to distributor, distributor to dealer or dealer to customer.
(7) One-way rental vehicles registered in the name of a motor carrier which has entered into a presently effective Identification Marker Compliance Agreement with the Department. “One-way rental vehicle” means a motor carrier vehicle having a gross weight or registered gross weight of 17,001 pounds to 18,000 pounds; primarily leased to and operated by the general public for short-term transportation of property; and clearly identified as a one-way vehicle of the motor carrier. The vehicle may be leased on a round trip or one way basis.

Authority
The provisions of this § 313.20 issued under section 6 of The Fiscal Code (72 P.S. § 6); and 75 Pa.C.S. § 2102(d)(1).

Source