

Liquid Fuels and Fuels Tax Bulletin No. 2008-3

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To: All PA Registered Distributors

Re: 2009 Tax Rates for Aviation Gasoline, Jet Fuel, Liquid Fuels and Fuels

The PA Department of Revenue has published 2009 motor fuel tax rates in the December 2008 issue of the Pennsylvania Bulletin. Jet fuel will remain at 2 cents per gallon; however, aviation fuel tax rates will increase from 5.3 cents per gallon to 5.8 cents per gallon.

The 2009 oil company franchise tax rates will remain at 19.2 cents per gallon for liquid fuels and 26.1 cents per gallon for fuels. Therefore, the combined 2009 liquid fuels and fuels tax and oil company franchise tax rates will be as follows:

- \$ 0.312 per gallon for liquid fuels (e.g. gasoline and gasohol), and
- \$ 0.381 per gallon for fuels (e.g. undyed diesel and undyed kerosene).

Pennsylvania registered distributors filing liquid fuels and fuels tax reports electronically through e-TIDES will automatically have the rates changed for 2009 tax periods. Questions regarding e-TIDES should be directed to Carol Vogelsong at (717) 787-3644.

The aforementioned tax rates are effective Jan. 1, 2009 and apply to all tax periods in calendar year 2009. The new rates will be indicated on future liquid fuels and fuels tax forms issued by the department.

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