DMF 40 (11-03)

BUREAU OF MOTOR FUEL TAXES
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COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE

FAX NO. (717) 787-6261
November 24, 2003

Liquid Fuels and Fuels Tax
Bulletin No. 2003-1

Re: 2004 Tax Rates for Aviation Gasoline and Jet Fuel, and
2004 Tax Rates for Liquid Fuels and Fuels

To: All PA Registered Distributors:

The PA Department of Revenue will publish motor fuel tax rates for 2004 in the December 2003 issue of the Pennsylvania Bulletin. Aviation fuel tax rates will remain at current rates which are:

- 4.1 cents per gallon for aviation gasoline, and
- 1.8 cents per gallon for jet fuel.

The 2004 Oil Company Franchise Tax rates will change from current levels to 14.2 cents per gallon for liquid fuels, and 19.2 cents per gallon for fuels. Therefore, the combined 2004 Liquid Fuels and Fuels Tax and Oil Company Franchise Tax rates will be:

- $ .262 per gallon for liquid fuels (i.e. gasoline and gasohol), and
- $ .312 per gallon for fuels (i.e. undyed diesel and undyed kerosene).

Distributors filing Liquid Fuels and Fuels Tax reports electronically, using the Department's e-TIDES application, will automatically have the rates changed for the January 2004 tax period. Questions regarding e-TIDES should be directed to the Electronic Commerce Unit at 1-800-892-9816, or telephone Ms. Carol Vogelsong at (717) 787-3644.

The above rates are effective January 1, 2004 and apply to tax periods in calendar year 2004. The new rates will be indicated on future Liquid Fuels and Fuels Tax Report forms issued by the Department.

Earl F. (Jack) Crago, III
Director