

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# SENATE BILL

No. **2001** Session of  
2019

Referred to Transportation, October 3, 2019

## AN ACT

1 Establishing the Pennsylvania Highway Use Mileage Tax.

2 The General Assembly of the Commonwealth of Pennsylvania hereby  
3 enacts as follows:

4 Section 1. Pennsylvania Highway Use Mileage Tax

5 (a) Each person that drives a vehicle registered for use in the  
6 Commonwealth of Pennsylvania shall, no later than April 15 of each  
7 year, remit to the Department of Revenue a tax for the use of the  
8 vehicle on public roadways, including but not limited to state-owned  
9 highways.

10 (b) The tax shall be assessed at the following rate:

11 a. For vehicles weighing less than 9,000 pounds gross weight,  
12 1.5 cents per mile driven.

13 b. For vehicles weighing between 9,001 and 15,000 pounds gross  
14 weight, 2.5 cents per mile driven.

15 (c) The amount of necessary tax shall be determined by taking the  
16 difference between the mileage on the odometer of the vehicle at the  
17 time of the last state safety inspection and the most recent state  
18 safety inspection.

19 (d) The Department of Revenue may promulgate such regulations  
20 necessary to carry out the provisions of this act.

21 Section 2. This act shall take effect in 30 days.