



**PENNSYLVANIA
DEPARTMENT OF REVENUE**

BUREAU OF MOTOR FUEL TAXES

Notice #1

Dyed Diesel Fuel Inspection Notice

Section 9019(c) of the Pennsylvania Liquid Fuels and Fuels Tax Act [75PA.C.S. § 9019(c)] prohibits the use of dyed diesel fuel or dyed kerosene on highways of the Commonwealth unless permitted to do so by the federal government relating to the use of dyed fuel on highways.

Section 9019 and regulations thereunder allow authorized state officials to physically inspect, examine, or search any of the following:

- containers that may be used for the production, storage, transportation, or use of fuel, fuel dyes, or fuel markers;
- equipment used for fuel, fuel dyes, or fuel markers; or
- books and records pertaining to Liquid Fuel and Fuels Tax.

These authorized officials may detain any vehicle, vessel, or railroad tank car on a customer's site in order to inspect its fuel or storage tanks, and may take and keep reasonable sized samples of fuel to accomplish this.

Any person that refuses to allow an inspection commits a summary offense and shall, upon conviction, be sentenced to pay a fine of not less than \$1,000 or more than \$2,000 for each refusal. This fine is in addition to any other penalty or tax that may be imposed under this tax Act.

If you have any questions on Dyed Diesel Fuel, call the PA Department of Revenue, Bureau of Motor Fuel Taxes at (717) 783-4650.
