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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **474** Session of  
1961

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INTRODUCED BY MESSRS. MILLER, CONFAIR AND  
YATRON, APRIL 5, 1961.

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REFERRED TO COMMITTEE ON FINANCE, APRIL 5, 1961.

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**AN ACT**

Amending the act of May 21 1931 (P L 149) entitled as amended "An act imposing a State tax payable by those herein defined as distributors on liquid fuels used or sold and delivered within the Commonwealth which are practically and commercially suitable for use in internal combustion engines for the generation of power providing for the collection and lien of the tax and the distribution and use of the proceeds thereof requiring such distributors to secure permits to file corporate surety bonds and reports and to retain certain records imposing duties on retail

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

dealers common carriers county commissioners and such distributors providing for rewards imposing certain costs on counties conferring powers and imposing duties on certain State officers and departments providing for refunds imposing penalties and making an appropriation" providing for a discount in the amount of tax because of evaporation shrinkage and spillage of liquid fuels

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

- 1 Section 1 Section 6 act of May 21 1931 (P L 149) known as "The
- 2, Liquid Fuels Tax Act" amended June 5 1937 (P L 1703) is amended
- 3 to read
- 4 Section 6 Distributor's Report and Payment of Tax For the purpose
- 5 of ascertaining the amount of tax payable under this act it shall be
- 6 the duty of every distributor on or before the last day of each month
- 7 to transmit to the department upon a form prescribed prepared and
- 8 furnished by the department a report under oath or affirmation of the
- 9 liquid fuels used or delivered by him within this Commonwealth during
- 10 the preceding month Such report shall show the number of gallons of
- 11 liquid fuels used or delivered within the Commonwealth during the

1 period for which it is made and such further information as the depart-  
2 ment shall prescribe. A distributor having more than one place of busi-  
3 ness within this Commonwealth shall combine in each report the use or  
4 delivery of liquid fuels at all such separate places of business.

5 Due to evaporation shrinkage and spillage of liquid fuels a discount  
6 of fifty cents (50¢) on each one thousand gallons or fraction thereof  
7 of liquid fuels purchased by him shall be allowed each dealer. Applica-  
8 tion for such discount shall be made quarterly to the Department of  
9 Revenue.

10 Every distributor at the time of making every report required by  
11 this section shall compute and pay to the department the tax due to the  
12 Commonwealth on liquid fuels used or sold and delivered by him during  
13 the preceding month less a discount if the report is filed and the tax  
14 paid on time computed as follows: two per centum if such tax shall  
15 amount to fifty thousand dollars (\$50,000) or less; one and one-half  
16 per centum on tax in excess of fifty thousand dollars (\$50,000) and not  
17 exceeding seventy-five thousand dollars (\$75,000); one per centum on tax  
18 in excess of seventy-five thousand dollars (\$75,000) and not exceeding  
19 one hundred thousand dollars (\$100,000) and one-half of one per centum

1 on tax in excess of one hundred thousand dollars (\$100,000) The amount  
2 of all taxes imposed under the provisions of this act for each month  
3 shall be due and payable on the last day of the next succeeding month  
4 and shall bear interest at the rate of one per centum per month or  
5 fractional part of a month from the date they are due and payable until  
6 paid

7 If any distributor shall neglect or refuse to make any report and  
8 payment as herein required an additional ten per centum of the amount  
9 of the tax shall be added by the department and collected as herein-  
10 after provided and in addition thereto the liquid fuels permit of such  
11 distributor may be suspended or revoked by the department

12 Section 2 This act shall take effect immediately

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The ..... day of ..... A. D. 1961.

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Governor