

twenty-five cents additional for* each additional thousand feet of well depth covered by such record. The fees so paid shall be used to pay for the preparation, copying, preserving, and mailing of such records, and if insufficient, may be increased by order of the Secretary of the Department, not to exceed double the amounts hereinbefore set forth.

Violation.

Section 4. Any person, firm or corporation who or which shall drill any well more than four thousand feet in depth, who shall fail to notify the Department of Internal Affairs before it shall commence to drill the same, or who or which shall fail to file a record of any well as herein required, shall, upon conviction in a summary proceeding, be sentenced to pay a fine of twenty-five dollars and costs.

Penalty.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 571

AN ACT

To further amend section four of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "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 ordinarily, practically, and commercially usable 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 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," by making a further provision for the payment of the tax.

Section 4, act of May 21, 1931 (P. L. 149), as last amended by Act No. 57, April 8, 1937, further amended.

Section 1. Be it enacted, &c., That section four of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "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 ordinarily, practically, and commercially usable 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

* "or" in the original.

retain certain records; imposing duties on retail 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," as last amended by act number fifty-seven, approved the eighth day of April, one thousand nine hundred thirty-seven, is hereby further amended to read as follows:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of three cents a gallon, or fractional part thereof, is hereby imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth, excepting liquid fuels delivered to the United States Government on presentation of a duly authorized United States Government exemption certificate or other evidence satisfactory to the department, and such liquid fuels used or sold and delivered as are not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States: Provided, That the tax herein imposed and assessed shall be collected by and paid to the Commonwealth but once in respect to any liquid fuels.

Permanent tax.

Proviso.

In addition to such tax, an additional emergency State tax of one cent a gallon, or fractional part thereof, is hereby imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth for the period beginning on the day this act becomes effective, and ending on the thirty-first day of May, one thousand nine hundred and thirty-nine.

Emergency tax.

Distributors shall be liable to the Commonwealth for the collection and payment of the tax imposed by this act. The tax imposed by this act [though payable] shall be collected by the distributor at the time the liquid fuels are used or sold and delivered by the distributor and shall be borne by the consumer. [and when paid by the distributor, shall be deemed to have been so paid for the account of the consumer.]

Tax to be borne by the consumer.

The tax shall be payable upon liquid fuels sold and delivered to or used by the Commonwealth, and every political subdivision thereof.

The department shall allow such handling and storage losses of liquid fuels as are substantiated to its satisfaction.

Handling and storage losses permitted.

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE