

## No. 67

## AN ACT

## HB 1163

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 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," changing the date for transmission to the department of distributor's reports of the liquid fuels used or delivered by him during the previous month and for the computation and payment of taxes.

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

Section 1. Section 6, act of May 21, 1931 (P.L.149), known as "The Liquid Fuels Tax Act," amended June 5, 1937 (P.L.1703), is amended to read:

Section 6. Distributor's Report and Payment of Tax.—For the purpose of ascertaining the amount of tax payable under this act, it shall be the duty of every distributor, on or before the **[last] next to the last business** day of each month, to transmit to the department, upon a form prescribed, prepared, and furnished by the department, a report, under oath or affirmation, of the liquid fuels used or delivered by him within this Commonwealth during the preceding month. Such report shall show the number of gallons of liquid fuels used or delivered within the Commonwealth during the period for which it is made, and such further information as the department shall prescribe. A distributor having more than one place of business within this Commonwealth shall combine, in each report, the use or delivery of liquid fuels at all such separate places of business.

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

imposed under the provisions of this act for each month shall be due and payable on the [last] *next to the last business* day of the next succeeding month, and shall bear interest at the rate of one per centum per month, or fractional part of a month, from the date they are due and payable until paid. *The report or payment of tax as provided by this section, will be considered to have been duly and timely filed if such report or payment is deposited in the United States mail with postage prepaid in time to reach the department in the ordinary course of such mails on or before the next to the last business day of a given calendar month. In any case, the report or payment will be considered to have been duly and timely filed if such report or payment bears a postmark date at least two days prior to the next to the last business day of a given calendar month.*

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

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of May, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 67.

A handwritten signature in cursive script, reading "C. McLaughlin Tucker".

*Secretary of the Commonwealth.*