

No. 362.

AN ACT

To amend sections three and nine of the act, approved the fifteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred and thirty-four), entitled "An act imposing a State tax, including an additional emergency State tax, on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, and all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax, and for the distribution and use of the revenues derived therefrom; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers; and fixing penalties."

Section 1. Be it enacted, &c., That section three of the act, approved the fifteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred and thirty-four), entitled "An act imposing a State tax, including an additional emergency State tax, on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, and all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax, and for the distribution and use of the revenues derived therefrom; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers; and fixing penalties," be and the same is hereby amended to read as follows:

Section 3. A State tax of one cent a gallon, or fraction thereof, is hereby imposed on all liquid fuels sold in this Commonwealth for any purpose whatsoever, except for the purpose of resale. In addition to such tax, an additional emergency State tax of one cent a gallon, or fraction thereof, is hereby imposed on all liquid fuels sold in this Commonwealth for any purpose whatsoever, except for the purpose of resale, during the [two] *four* years commencing on the first day of July, one thousand nine hundred and twenty-three, and ending on the thirtieth day of June, one thousand nine hundred and [twenty-five] *twenty-seven*. The taxes hereby provided for shall be collected by the dealers selling liquid fuels to purchasers who purchase for purposes other than resale, and shall be paid by the dealer into the [general fund of the] State Treasury in the manner and within the times herein specified.

For the purpose of ascertaining the amount of the tax, it shall be the duty of every such dealer to transmit to the Auditor General, upon a form prescribed,

Liquid fuels.

Section 3 of act of June 15, 1923 (P. L. 834), amended.

State tax.

Emergency State tax.

Collection by dealers.

Payment into State Treasury.

Method of ascertaining amount of tax.

Quarterly return to Auditor General of amount sold.

Neglect or refusal.

Section 9 amended.

Fifty per cent. of tax to be paid to counties.

Remainder to be paid into Motor License Fund.

prepared, and furnished by him, a statement or return, under oath or affirmation, of the liquid fuels sold by such dealer during the preceding three months ending the last days of March, June, September, and December of each year, which statement or return shall be filed with the Auditor General on or before the last days of January, April, July, and October of each year, and shall show the number of gallons of such liquid fuels sold within the State during the said periods from the respective places of business of such dealer, and such further information as the Auditor General shall prescribe. If any such dealer shall neglect or refuse to make said statement or return, as herein required and provided, an addition of ten per centum of the amount of tax shall be added and collected on an account settled, as hereinafter provided.

Section 2. That section nine of said act is hereby amended to read as follows:

Section 9. Fifty per centum of all taxes collected under the provisions of this act, except the additional emergency State tax imposed by the provisions of this act, shall be credited to the county where the tax was collected, and shall be used only for the purpose of the construction, reconstruction, maintenance, and repair of roads and highways, and for the payment of the interest on county bonds issued for road purposes, and shall be paid over to such county semi-annually on the first day of August and February of each year. The remaining fifty per centum of said tax and the whole amount of the additional emergency State tax imposed by the provisions of this act shall be paid into the [general fund of the State Treasury for the use of the Commonwealth] *Motor License Fund created by section twelve of the act, approved the thirtieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, six hundred and seventy-eight), entitled "An act relating to and regulating the use and operation of motor vehicles and vehicles propelled by, or trailing after, motor vehicles; requiring the registration of the same, and the licensing of all operators thereof; providing the fees therefor, and the disposition of such fees; prohibiting the unauthorized use of and tampering with, motor vehicles; limiting and defining the powers of cities, boroughs, incorporated towns, townships, and counties, as to the regulation of the use and equipment of motor vehicles, and the taxing, registration, or licensing thereof; imposing certain duties on the State Highway Commissioner, and on proprietors of public garages; providing procedure and penalties for violations thereof, and the disposition of fines collected, and regulating the service of process and proceedings in actions for damages arising from the use of any motor vehicle," as*

amended, and the same is hereby specifically appropriated for the same purposes as said Motor Vehicle Fund is appropriated by the provisions of existing or future laws.

Disposition of remainder.

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 363.

AN ACT

To amend chapter eleven of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," by adding thereto article three, section eight hundred and fifty, authorizing townships of the second class to accept as part of the township road system roads dedicated to public use.

Section 1. Be it enacted, &c., That chapter eleven of the act, approved the fourteenth day of July, one thousand nine hundred and seventeen (Pamphlet Laws, eight hundred and forty), entitled "An act concerning townships; and revising, amending, and consolidating the law relating thereto," is hereby amended by adding thereto article three, section eight hundred and fifty, as follows:

Townships.

Chapter 11 of act of July 14, 1917 (P. L. 840), amended.

ARTICLE III

ACCEPTANCE OF DEDICATED ROADS IN TOWNSHIPS OF THE SECOND CLASS.

Section 850. The board of supervisors of any township of the second class may accept any roads, streets, lanes, or alleys, or any part thereof as dedicated to public use by a plot duly recorded in the office of the recorder of deeds of the county in which such township is; said acceptance to be evidenced by a resolution of the said board of supervisors properly describing said roads, streets, lanes, or alleys, adopted by a majority thereof by a vote duly recorded and entered upon the minutes of said board. Upon the filing with the clerk of the courts of quarter sessions of said county of a certified and attested copy of said resolution such roads, streets, lanes, or alleys shall become a part of the public highway system of said township and shall be so recorded in the said court of quarter sessions.

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.