

and bodies of water wholly or partly within, or forming part of the boundary of, this Commonwealth; vesting certain powers and duties in the Water Supply Commission of Pennsylvania for this purpose; and providing penalties for the violation of the provisions hereof," except as modified by section one thousand three hundred and fifteen herein; nor any law relating to the Board of Commissioners of Navigation for the River Delaware, and its navigable tributaries; nor shall this act repeal or modify any of the provisions of any act of Assembly amendatory of law in force at the time of the passage of this act, or otherwise adopted at the session of the General Assembly of one thousand nine hundred and thirty-three, whether such acts were adopted prior to the passage of this act, or shall be adopted subsequent to the passage of this act; nor shall this act repeal any such act, or part thereof, in force at the time of the passage of this act which is amended by any act of Assembly adopted at the session of the General Assembly of one thousand nine hundred and thirty-three.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT

No. 70

AN ACT

To amend section twelve of the act, approved the twenty-first day of May, one thousand nine hundred and 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 preventing suspension of permits without hearings, and providing for appeals in case of suspension or revocation of permits.

The Liquid  
Fuels Tax Act.

Section 12, act  
of May 21, 1931  
(P. L. 149),  
amended.

Section 1. Be it enacted, &c., That section twelve of the act, approved the twenty-first day of May, one thousand nine hundred and 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," is hereby amended to read as follows:

Section 12. Suspension or Revocation of Liquid Fuels Permits.—[The department may suspend or, after hearing, revoke a liquid fuels permit whenever it finds that the holder thereof has failed to comply with any of the provisions of this act;] *Whenever the department finds that the holder of a liquid fuels permit has failed to comply with the provisions of this act, the department shall notify such holder and afford him a hearing on five days written notice. After such hearing, the department may revoke or suspend the liquid fuels permit, and, upon suspending or revoking any liquid fuels permit, shall request the holder thereof to surrender to it immediately all permits or duplicates thereof issued to him, and the holder shall surrender promptly all such permits to the department as requested.*

[Whenever the department suspends a liquid fuels permit, it shall notify the holder immediately and afford him a hearing, if desired, and if a hearing has not already been afforded. After such hearing, the department shall either rescind its order of suspension or, good cause appearing therefor, shall continue the suspension or revoke the permit.]

*Any holder of a liquid fuels permit aggrieved by the decision of the department in revoking or suspending his permit may, within sixty days, appeal to the court of common pleas of Dauphin County from the decision of the department, in the manner provided by law for appeals in the case of tax settlements: Provided, however, That no such appeal shall act as a supersedeas, but the suspension or revocation of the liquid fuels permit by the department shall remain in full force pending the disposition of the appeal.*

Penalty. Any person refusing to surrender a liquid fuels permit or permits suspended or revoked by the department shall, upon summary conviction before a magistrate, be sentenced to pay a fine of fifty dollars (\$50.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten days.

APPROVED—The 1st day of May, A. D. 1933.

GIFFORD PINCHOT