

Section 5. Supplies and Stock Furnished.—The associations may, at the request of any such lessee, furnish the necessary farm implements, seed, and fertilizers to properly cultivate and plant such plot, and may further furnish livestock to each such lessee upon request.

Section 6. Conveyances.—The rental money paid to the associations shall be credited first to the payment of interest, at a rate to be fixed by the associations not exceeding six per centum, on the unpaid balances of the actual investment by the associations in each such lessee, including the cost of the land and repairs thereof. The balance of such rent shall be credited to the principal of such cost until the whole thereof shall be paid, at which time the associations shall execute and deliver a deed conveying a fee simple title to such plot to the lessee and/or his heirs.

Section 7. Rules and Regulations.—The associations may adopt and promulgate rules and regulations covering the failure by the lessees to perform the duties required of them under this act, and such rules shall be embodied in the contract or lease and shall be binding on the lessee.

Section 8. Effective Date.—This act shall become effective immediately upon its final enactment.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 170

AN ACT

To amend section three 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," providing that such distributors may deposit bonds of the United States or of this Commonwealth in lieu of surety bonds.

Section 1. Be it enacted. &c.. That section three 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

The Liquid Fuels  
Tax Act.

Section 3, act of  
May 21, 1931  
(P. L. 149),  
amended.

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 3. Liquid Fuels Permit; [and] Bond or Deposit of Securities.—(a) On and after the effective date of this act, it shall be unlawful for any distributor to continue to engage in, or thereafter to begin to engage in, the use or sale and delivery of liquid fuels within this Commonwealth unless a liquid fuels permit or permits shall have been issued to him, as hereinafter prescribed.

Penalty. Each day in which any distributor shall engage in the use or sale and delivery of liquid fuels within this Commonwealth without a liquid fuels permit or permits, as required by this act, shall constitute a separate offense, and, for each such offense, such distributor shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of two thousand dollars (\$2,000) and costs of prosecution, or undergo imprisonment for not more than two years, or both, in the discretion of the court.

(b) Every person desiring to operate as a distributor shall file an application for a liquid fuels permit or permits with the department. The application for a liquid fuels permit or permits shall be made upon a form prescribed, prepared, and furnished by the department, and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business within this Commonwealth, and such other information as the department may require. If the applicant has or intends to have more than one place of business within the Commonwealth, the application shall state the location of each place of business. If the applicant is an association, the application shall set forth the names and addresses of the persons constituting the association, and, if a corporation, the names and addresses of the principal officers thereof, and any other information prescribed by the department for purposes of identification. The application shall be signed and verified by oath or affirmation by the owner, if a natural person; in the case of an association, by a member or partner thereof, and, in the case of a corporation, by an executive officer thereof or some person specifically au-

thorized by the corporation to sign the application, to which shall be attached written evidence of his authority.

Upon approval of the application and the bond hereinafter required, the department shall grant and issue to each distributor a liquid fuels permit for each place of business, within the Commonwealth, set forth in his application. Liquid fuels permits shall not be assignable, and shall be valid only for the distributors in whose names issued and for the transaction of business at the places designated therein, and shall at all times be conspicuously displayed at the places for which issued. All permits shall expire on the thirty-first day of May next succeeding the date upon which they are issued, unless sooner suspended, surrendered, or revoked for cause by the secretary.

(c) A liquid fuels permit shall not be granted and issued until the person applying therefor has filed with the department a surety bond, payable to the Commonwealth of Pennsylvania, in such amount as shall be fixed by the department, except that the amount shall never be less than two thousand five hundred dollars (\$2,500). Every such bond shall have as surety a duly authorized surety company, to be approved by the department, conditioned that the distributor will faithfully comply with the provisions of this act during the effective period of his permit. The department may require any distributor to furnish such additional, acceptable corporate surety bond as shall be necessary to secure at all times the payment by him to the Commonwealth of all taxes, penalties, and interest due under the provisions of this act. If any distributor shall fail to file such additional bond within ten days after written notice from the department, the department may forthwith suspend or revoke the permit or permits issued to him, and collect all taxes, penalties, and interest due by him. For the purpose of determining whether an existing bond or bonds are sufficient, the department may at any time, by written notice, require any distributor to furnish a financial statement in such form as it may prescribe. Upon failure of any distributor to furnish a financial statement within thirty (30) days of such written notice, the department may forthwith suspend or revoke the permit or permits issued to him, and shall collect all taxes, penalties, and interest due by him.

Any surety on a bond furnished by a distributor as provided herein shall be released and discharged from any and all liability to the Commonwealth accruing on such bond after the expiration of sixty (60) days from the date upon which surety shall have lodged with the department a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the sixty (60) day period. The department shall

promptly, upon receiving any such request, notify the distributor who furnished the bond; and unless the distributor shall, on or before the expiration of the sixty (60) day period, file with the department a new bond, with corporate surety approved by and acceptable to the department, the department shall forthwith cancel the distributor's permit or permits. Whenever a new bond shall be furnished by a distributor as aforesaid, the department shall cancel and surrender the old bond of the distributor as soon as it and the Department of Justice shall be satisfied that all liability under the old bond has been fully discharged.

(d) Permits issued under the provisions of this act may be renewed annually, before the first day of June, upon an application, as aforesaid, being made to the department, but no permit shall be renewed until the applicant shall file with the department a new surety bond, in such amount as shall be fixed by the department and conditioned that the distributor will faithfully comply with the provisions of this act.

(e) Nothing contained in this act shall require the filing of any application or bond or the possession and display of a liquid fuels permit for the use or sale and delivery of liquid fuels in interstate or foreign commerce not within the taxing power of the Commonwealth, or for the use of liquid fuels by the United States government.

(f) *Any person required by the provisions of this section to file a surety bond may, in lieu thereof, deposit with the State Treasurer bonds of the United States or of the Commonwealth of Pennsylvania, the par value thereof to be of the amount of the surety bond required of such person. The treasurer shall issue to such person a certificate of such deposit, which he shall file with the Department of Revenue. Such securities deposited with the State Treasurer shall be held as a guarantee that the holder of the permit shall faithfully comply with the provisions of this act during the effective period of his permit. The said securities shall be retained by the State Treasurer for a period of sixty (60) days after the termination of the permit of such person, whether by his own act or by action of the department, and such securities shall not be released from any liability to the Commonwealth already accrued or which shall accrue before the expiration of the sixty day period. At the end of such sixty day period, the said securities shall be returned to their owner only if all claims of the Commonwealth, guaranteed by such deposit, have been fully satisfied.*

Penalty. Any person assigning or attempting to assign a liquid fuels permit, or who shall fail to display conspicuously his permit at the place for which it is issued, shall, upon summary conviction before a magistrate, be sentenced to pay a fine of twenty-five dollars

(\$25.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten days.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT

No. 171

AN ACT

To further amend section nine of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, seventeen hundred eighty), entitled "An act to fix the salaries and compensation of the judges of Supreme Court, the judges of the Superior Court, the judges of the courts of common pleas, the judges of the orphans' courts, the judges of the Municipal Court of Philadelphia, and the judges of the County Court of Allegheny County," by reducing the compensation and further defining the traveling expenses of judges presiding in other districts.

Section 1. Be it enacted, &c., That section nine of the act, approved the sixteenth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, seventeen hundred eighty), entitled "An act to fix the salaries and compensation of the judges of Supreme Court, the judges of the Superior Court, the judges of the courts of common pleas, the judges of the orphans' courts, the judges of the Municipal Court of Philadelphia, and the judges of the County Court of Allegheny County," as amended by the act approved the sixth day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, ninety-seven), is hereby further amended to read as follows:

Section 9. When any judge learned in the law is called in, as now provided by law, to assist the judge or judges of any other judicial district, such judge so called in shall be entitled to receive, for each day he is actually engaged in the performance of such duty, the sum of [thirty dollars (\$30)] *twenty dollars (\$20)* per day, and *actual traveling expenses, not in excess of ten cents for each mile travelled, to and from the place of holding court in such district.*

Section 2. This act shall become effective on the first day of June, one thousand nine hundred and thirty-three.

Judges' salaries.

Section 9, act of May 16, 1929 (P. L. 1780), as amended by act of May 6, 1931 (P. L. 97), further amended.

Assigned judges.

Compensation and traveling expenses.

Effective date.

APPROVED—The 22d day of May, A. D. 1933.

GIFFORD PINCHOT