

AN ACT

To amend sections four and ten 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," imposing an additional tax on liquid fuels for a limited period of time; providing for the distribution thereof; and making an appropriation.

"The Liquid Fuels Tax Act."

Sections 4 and 10, act of May 21, 1931 (P. L. 149), amended.

Section 1. Be it enacted, &c., That sections four and ten 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," are hereby amended to read as follows:

Permanent tax.

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.

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-seven.

Emergency tax.

Distributors shall be liable to the Commonwealth as taxpayers for the payment of the tax imposed by this act.

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

Each distributor, who shall promptly pay, on or before the last day of a particular month, the tax due for the preceding month, shall be allowed in consideration of leakage, spillage, shrinkage, evaporation, and any expense to which he may be put in carrying out the provisions of this act, a discount of two per centum on the aggregate amount of tax which is payable by the distributor for such preceding month. The discount may be deducted by the distributor from the amount of tax payable for such month.

Discount.

Section 10. Disposition and Use of Tax.—(a) One-half cent per gallon of the *permanent* tax collected under the provisions of this act shall be paid into the Liquid Fuels Tax Fund of the State Treasury; and such moneys, paid into said fund, are hereby specifically appropriated for the purposes hereinafter set forth.

Disposition and use of permanent tax.

The moneys so paid into the Liquid Fuels Tax Fund, except those that are refunded as hereinafter provided, shall be paid to the respective counties of this Commonwealth, on the first day of June and December of each year, in the ratio that the average return made during the three (3) preceding years to each county bears to the average amount returned to all counties for the three preceding years: Provided, That the distribution of tax to the counties from the Liquid Fuels Tax Fund that is payable the first day of August, one thousand nine hundred and thirty-one, shall be made under the provisions of the acts of Assembly repealed by this act.

Counties.

All moneys received by the counties hereunder shall be used only for the purpose of construction, reconstruction, maintenance, and repair of roads, highways, and bridges, including the payment of property damage, now due or hereafter to become due, occasioned by or the relocation or construction of highways and bridges, and for the payment of interest on bonds issued for highways and bridge purposes. The county commissioners of each county shall make to the department, on or before the first day of May and November of each year, on forms prescribed, prepared, and furnished by the de-

partment, a report showing the receipts and expenditures of such moneys received, during the preceding six months, by the county from the Commonwealth under the provisions of this section. Such reports shall be transmitted to the Department of the Auditor General for audit. Upon the failure of the county commissioners to file any such report, the department shall withhold further payments to the county out of the Liquid Fuels Tax Fund until the delinquent report is filed.

(b) The remaining two and one-half cents per gallon of the *permanent* tax collected under the provisions of this act, all penalties and interest, and all interest earned on deposits of the Liquid Fuels Tax Fund, shall be paid into the Motor License Fund, and are hereby specifically appropriated for the same purposes for which moneys in the Motor License Fund are appropriated by law.

Disposition
and use of
emergency tax.

(c) *The entire amount of the additional emergency tax of one cent per gallon, or fractional part thereof, collected, under the provisions of this act, before June first, one thousand nine hundred thirty-six, shall be paid into the State Treasury by and through the department, and shall be used only for unemployment relief purposes, and for such purposes is hereby appropriated, and all such tax paid into the State Treasury on and after June first, one thousand nine hundred thirty-six, shall be credited to the General Fund.*

When effective.

Section 2. This act shall become effective the first day of the month succeeding its final enactment.

APPROVED—The 21st day of June, A. D. 1935.

GEORGE H. EARLE

No. 182

AN ACT

To provide revenue for State purposes; imposing taxes upon certain classes of personal property; providing for the assessment, collection, and lien of the same, and the distribution of the proceeds thereof; imposing duties on executors, administrators, registers of wills, recorders of deeds, prothonotaries, and court clerks, and on persons, copartnerships, associations, banks, national banks, trust companies, and other corporations receiving deposits of money, and on certain corporations and limited partnerships; conferring powers and imposing duties on certain State officers and departments; imposing penalties; and making an appropriation.

Revenue.

Title.

Definitions.

Section 1. Short Title—Be it enacted, &c., That this act shall be known, and may be cited, as the "State Personal Property Tax Act."

Section 2. Definitions.—The following words, terms, and phrases, when used in this act, shall have the mean-