

When effective.

Section 2. This act shall become effective immediately upon its final enactment.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 57

AN ACT

To further amend section four of the act, approved the twenty-first day of May, one thousand nine hundred 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 imposing an additional tax on liquid fuels for a limited period of time; and making further provision for the determination and payment of the tax.

"The Liquid Fuels Tax Act."

Section 4, act of May 21, 1931 (P. L. 149), as last amended by act of June 21, 1935 (P. L. 412), further amended.

Section 1. Be it enacted, &c., That section four of the act, approved the twenty-first day of May, one thousand nine hundred 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," as amended by the act, approved the twenty-first day of June, one thousand nine hundred thirty-five (Pamphlet Laws, four hundred twelve), is hereby further 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.

Proviso.

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] *thirty-nine*.

Emergency tax.

[Distributors shall be liable to the Commonwealth as taxpayers for the payment of the tax imposed by this act.] *The tax imposed by this act though payable by the distributor, shall be borne by the consumer, and when paid by the distributor, shall be deemed to have been so paid for the account of the consumer.*

Tax to be borne by the consumer.

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.] *The department shall allow such handling and storage losses of liquid fuels as are substantiated to its satisfaction.*

Handling and storage losses permitted.

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE