

tax separate from sale prices, and in such case, the amount of the tax for any calendar month shall be ascertained by dividing the entire gross receipts derived from sales at Pennsylvania liquor stores during such month by eleven, and the quotient thus obtained shall be deemed the amount of the tax for such month payable over, under this section.

Section 4. This act shall become effective immediately upon its final enactment.

Section 2. This reenacting and amending act shall become effective immediately upon final enactment and shall continue in effect until repealed.

Act effective immediately.

This reenacting and amending act effective immediately and to continue in effect until repealed.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE

No. 113

AN ACT

To further amend section three of the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws 284), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," by making permanent the increase in rates of such tax.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section three of the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws 284), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," as last amended by the act, approved the eighteenth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1459), is hereby further amended to read as follows:

Section 3. (a) Each manufacturer shall be subject to pay to the Commonwealth the taxes imposed by this section upon all malt or brewed beverages manufac-

"1933 Beverage Tax Law."

Section 3, act of May 5, 1933, P. L. 284, as last amended by act of May 18, 1949, P. L. 1459, further amended.

Imposition and rate of tax.

tured in this Commonwealth when prepared for market, and every person who ships or transports malt or brewed beverages into this Commonwealth for sale, delivery, or storage in this Commonwealth shall pay to the Commonwealth the taxes imposed in this section before such beverages are transported within this Commonwealth. Such taxes shall be at the rate of [one-third cent ($\frac{1}{3}c$) per half pint of eight (8) fluid ounces, or fraction thereof, and in larger quantities at the rate of one-half cent ($\frac{1}{2}c$) per pint of sixteen (16) fluid ounces, or fraction thereof.

The tax rates per original container, or standard fraction thereof, are as follows:

Standard Fraction	Malt Beverage Tax Rate	Volume
1 barrel	\$1.24	31 gal.
$\frac{1}{2}$ barrel	.62	15 $\frac{1}{2}$ gal.
$\frac{1}{3}$ barrel	.42	10 $\frac{1}{3}$ gal.
$\frac{1}{4}$ barrel	.31	7 $\frac{3}{4}$ gal.
$\frac{1}{6}$ barrel	.21	5 $\frac{1}{6}$ gal.
$\frac{1}{8}$ barrel	.16	3 $\frac{7}{8}$ gal.
1 gallon	.04	
$\frac{1}{2}$ gallon	.02	
1 quart	.01	
1 pint	.005	
$\frac{1}{2}$ pint	.0033	

(a.1) Notwithstanding the rate of taxes above generally fixed, the following temporary rates are hereby fixed and shall prevail from the first day of June, one thousand nine hundred forty-seven, to and including the thirty-first day of May, one thousand nine hundred fifty-one. During that period they shall be at the rate of] two-third cent ($\frac{2}{3}c$) per half pint of eight (8) fluid ounces or fraction thereof, and in larger quantities at the rate of one cent (1c) per pint of sixteen (16) fluid ounces or fraction thereof.

The tax rates per original container or standard fraction thereof are as follows:

Standard Fraction	Malt Beverage Tax Rate	Volume
1 barrel	\$2.48	31 gal.
$\frac{1}{2}$ barrel	1.24	15 $\frac{1}{2}$ gal.
$\frac{1}{3}$ barrel	.84	10 $\frac{1}{3}$ gal.
$\frac{1}{4}$ barrel	.62	7 $\frac{3}{4}$ gal.
$\frac{1}{6}$ barrel	.42	5 $\frac{1}{6}$ gal.
$\frac{1}{8}$ barrel	.32	3 $\frac{7}{8}$ gal.
1 gallon	.08	
$\frac{1}{2}$ gallon	.04	
1 quart	.02	
1 pint	.01	
$\frac{1}{2}$ pint	.0066	

(b) In the event that any state, territory or country shall impose upon malt or brewed beverages, which have been manufactured in Pennsylvania, a higher tax or fee than is imposed upon malt or brewed beverages manufactured within such state, territory or country, every person who ships or transports from such state, territory or country malt or brewed beverages manufactured therein into this Commonwealth for sale, delivery or storage in this Commonwealth, shall pay thereon to the Commonwealth before such beverages are transported within this Commonwealth, in addition to the tax imposed by this section, a tax equal to such excess tax or fee which is imposed in such state, territory or country on Pennsylvania-manufactured malt or brewed beverages. Such additional tax shall be levied, assessed, and collected in the same manner as the other taxes imposed by this act.

(c) Manufacturers and all persons who bring malt or brewed beverages into the Commonwealth shall be liable to the Commonwealth as taxpayers for the payment of the taxes imposed by this act.

Section 2. The provisions of this act shall become effective immediately upon final enactment. Act effective immediately.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE

No. 114

AN ACT

To amend section four of the act, approved the second day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1199), entitled "An act imposing a State tax, payable by those herein defined as users, on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways; providing for the collection and lien of the tax and the distribution and use of the proceeds thereof; requiring such users to secure licenses, to file bonds as a guarantee of payment of taxes, penalties, interest, fines, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; imposing duties on dealers, wholesalers and carriers for hire; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensed users; and making appropriations," by extending the provisions of the additional tax for a limited time.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section four of the act, approved the second day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1199), entitled "An act imposing a State tax, payable by those herein defined as users, on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways; providing for the collection and lien of the tax and the distribution and use of the proceeds thereof; requiring such users to secure licenses, to file bonds as a guarantee of payment of taxes, penalties, interest, fines, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; imposing duties on dealers, wholesalers and carriers for hire; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensed users; and making appropriations," by extending the provisions of the additional tax for a limited time. "Fuel Use Tax Act."

Section 4, act of July 2, 1947, P. L. 1199, as amended by act of May 2, 1949, P. L. 893, further amended.