

(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: "Fuel Use Tax Act."

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

tion 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," as amended by the act, approved the second day of May, one thousand nine hundred forty-nine (Pamphlet Laws 893), is hereby further amended to read as follows:

Section 4. Imposition of Tax; Exemptions.—A permanent excise tax at the rate of three cents (3c) a gallon or a fractional part thereof is hereby imposed on all users of fuel upon the use, as herein defined, of such fuel by any person within this Commonwealth, when such fuel is used, in whole or in part, in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways, to be computed in the manner hereinafter set forth in this act. The tax herein imposed shall not apply on fuels 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 paid to the Commonwealth but once in respect to any fuels: Provided further, however, That no tax is hereby imposed upon (1) any fuel that is used by the United States Government, or (2) upon any fuel brought into this State in the fuel supply tank of the motor vehicle directly connected to the motor, or (3) upon any fuel used in farm machinery or equipment, engaged in the production or harvesting of farm or agricultural products, involving the use of the public highways within a ten (10) mile radius of the domicile of the owner of the machinery or the equipment.

In addition to such tax, an additional State excise tax of two cents (2c) a gallon or a fractional part thereof is hereby imposed and assessed on all users of fuel upon the use, as herein defined, of such fuel by any person within this Commonwealth, when such fuel is used, in whole or in part, in an internal combustion engine for the generation of power to propel motor vehicles of any kind or character on the public highways for the period beginning the first day of June, one thousand nine hun-

dred *and forty-nine and ending on the thirty-first day of May, [one thousand nine hundred *and fifty-one] *one thousand nine hundred fifty-three.*

The tax shall be payable upon fuels used by the Commonwealth and the political subdivisions thereof.

Section 2. Effective Date.—This act shall become effective on the first day of June, one thousand nine hundred fifty-one.

Act effective
June 1, 1951.

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

JOHN S. FINE

No. 115

AN ACT

To further amend sections four and ten of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws 149), entitled, as amended, "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 practically, and commercially suitable for use 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 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. Sections four and ten of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws 149), entitled, as amended, "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 practically, and commercially suitable for use 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 last amended by the act,

"The Liquid
Fuels Tax Act."

Sections 4 and
10, act of May
21, 1931, P. L.
149, as last
amended by act
of March 24,
1949, P. L. 315,
further amended.

* "and" omitted in original.