

Neglect or refusal of member or president of town council to attend meetings.

Neglect or refusal of member of town council to vote, etc.

Neglect or refusal of president of town council to cast deciding vote.

Offices may be declared vacant.

Inconsistent acts repealed.

Act effective immediately.

Section 2. Whenever any member of the town council or the president of the town council of any incorporated town shall neglect or refuse to attend two successive regular meetings, unless detained by sickness or prevented by necessary absence from the town; or if a councilman in attendance at any meeting shall neglect or refuse to vote or by his withdrawal from council or otherwise refuse to act in his official capacity as a member of council; or if the president of the town council in attendance at any meeting shall neglect or refuse to cast the deciding vote; the town council acting without such person may declare his office as member of the town council or president of the town council vacant and such vacancy shall be filled in the manner now provided by law. For such actions a majority of the remaining members of the town council shall constitute a quorum.

Section 3. All acts or parts of acts are hereby repealed in so far as they are inconsistent with the provisions of this act.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 27th day of May, A. D. 1953.

JOHN S. FINE

No. 36

### AN ACT

To amend section four of the act, approved the fourteenth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 1965), entitled "An act imposing a permanent and a temporary State tax 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 dealer-users to secure licenses and 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; requiring registration of carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," by extending the provisions of the additional tax for a limited time.

"Fuel Use Tax Act."

Section 4, act of January 14, 1952, P. L. 1965, amended.

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

Section 1. Section four of the act, approved the fourteenth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 1965), entitled "An act im-

posing a permanent and a temporary State tax 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 dealer-users to secure licenses and 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; requiring registration of carriers for hire; imposing duties on such persons; requiring \*persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," is hereby amended to read as follows:

Section 4. Imposition of Tax; Exemptions.—A permanent excise tax at the rate of three cents (\$.03) a gallon or fractional part thereof is hereby imposed on all dealer-users upon the use, as herein defined, of fuel within this Commonwealth, to be computed in the manner hereinafter set forth. 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 used within the Commonwealth: And provided further, That no tax is hereby imposed upon (1) any fuel that is used by or sold and delivered to the United States government, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (2) upon any fuel not in excess of fifty (50) gallons brought into this Commonwealth in the fuel supply tanks or other fueling receptacles or devices of a motor vehicle, or (3) upon any fuel used by or sold or delivered for use 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 equipment, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (4) upon any fuel used by or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

\* "pesons" in original.

In addition to such tax, an additional State excise tax of two cents (\$.02) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use, as herein defined, of fuel within this Commonwealth, within the limitations of the provisions of this section, for the period beginning February first, one thousand nine hundred fifty-two and ending on the thirty-first day of May, one thousand nine hundred [fifty-three] *fifty-five*.

Act effective  
June 1, 1953.

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

APPROVED—The 27th day of May, A. D. 1953.

JOHN S. FINE

No. 37

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 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 Liquid  
Fuels Tax Act."

Section 4, act of  
May 21, 1931,  
P. L. 149, as last  
amended by act  
of May 29, 1951,  
P. L. 485,  
further amended.

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

Section 1. Section four 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; con-