

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-

ferring 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, approved the twenty-ninth day of May, one thousand nine hundred fifty-one (Pamphlet Laws 485), is hereby further amended to read as follows:

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 State tax of two 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 for the period beginning [on] the *first* day [this act becomes effective] of *July, one thousand nine hundred thirty-five*, and ending on the thirty-first day of May, one thousand nine hundred [fifty-three] *fifty-five*.

Distributors shall be liable to the Commonwealth for the collection and payment of the tax imposed by this act. The tax imposed by this act shall be collected by the distributor at the time the liquid fuels are used or sold and delivered by the distributor and shall 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.

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

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

Act effective
June 1, 1953.

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

JOHN S. FINE