

AN ACT

To further amend section seventeen 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 for an additional period the right to partial reimbursement of taxes paid on liquid fuels consumed in the operation of certain tractors and machinery for agricultural purposes.

"The Liquid Fuels Tax Act."

Section 17, act of May 21, 1931, P. L. 149, as temporarily amended by act of January 14, 1952, P. L. 2028, further amended.

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

Section 1. Section seventeen 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 temporarily amended by the act, approved the fourteenth day of January, one thousand nine hundred fifty-two (Pamphlet Laws 2028), is hereby further amended to read as follows:

Section 17. Refunds.—The Board of Finance and Revenue may refund to distributors taxes, penalties, and interest paid by them on liquid fuels delivered to the United States government, or paid as the result of an error of law or of fact or of both law and fact. Claims for such refunds shall be made under the procedure prescribed by The Fiscal Code.

Any person who shall use or buy liquid fuels on which the tax imposed by this act shall have been paid and

shall consume the same in the operation of any non-licensed farm tractor or licensed farm tractor when used off the highways for agricultural purposes or non-licensed powered farm machinery for purposes relating to the actual production of farm products shall be reimbursed one-half the amount of such tax.

All such claims for reimbursement shall be made upon a form to be furnished by the Board of Finance and Revenue and shall include, in addition to such other information as the board may by regulation prescribe, the name and address of the claimant, the period of time and the number of gallons of liquid fuels used for which reimbursement is claimed, a description of the farm machinery in which such liquid fuels have been used and the purposes for which such machinery has been used, the size of the farm and part thereof in cultivation on which such liquid fuels have been used. Each such claim shall contain statements that the liquid fuels for which reimbursement is claimed have been used only for purposes for which reimbursements are permitted, that records of the amounts of such fuels used in each piece of farm machinery have been kept, and that no part of such claim has been paid except as stated. Each such claim shall contain a declaration that it and accompanying receipts are true and correct to the best of claimant's knowledge and shall be signed by the claimant or the person claiming on his behalf. Every claim shall be accompanied by receipts indicating that the liquid fuels tax was paid on the liquid fuels for which reimbursement is claimed. All records of purchases of liquid fuels and use in each tractor or powered machinery shall be kept for a period of two years. Every such claim shall be made annually for the preceding year ending on the thirtieth day of June and shall be submitted to the Board of Finance and Revenue not later than the thirtieth day of September of each year and the board shall refuse to consider any claim received or post-marked later than such date. The claimant shall satisfy the board that he has paid the tax and that the liquid fuels have been consumed by him [in the operation of a tractor or piece of powered machinery for purposes relating to the actual production of farm products] *for purposes for which reimbursements are permitted under this section.* The board may require any claimant to furnish such further information, proof, or fuller explanation as it shall deem necessary. The action of the Board of Finance and Revenue in granting or refusing reimbursement shall be final. The board shall deduct the sum of one dollar and fifty cents (\$1.50), which shall be considered as a filing fee, from every claim for reimbursement granted. Such filing fees are hereby

specifically appropriated to the Board of Finance and Revenue and to the Department of Revenue for expenses of any nature whatsoever incurred in the administration of the reimbursement provisions of this act. The Board of Finance and Revenue shall have the power to refer to the Department of Revenue, for investigation, any claim for reimbursement filed under the provisions of this act and it shall be the duty of the Department of Revenue to investigate such application and report to the Board of Finance and Revenue relative thereto. Any person making any false or fraudulent statement for the purpose of obtaining reimbursement shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine of not more than one thousand dollars (\$1000) or to undergo imprisonment for not more than six (6) months, or both.

All refunds and reimbursements of moneys allowed hereunder shall be paid from the Motor License Fund and the Liquid Fuels Tax Fund in amounts equal to the original distribution and payment of such moneys into said funds: Provided, however, That reimbursement for taxes paid on liquid fuels consumed in the operation of tractors and powered machinery for purposes relating to the actual production of farm products shall be paid out of the Motor License Fund.

As much of the moneys, from time to time, in the Motor License Fund and the Liquid Fuels Tax Fund, as may be necessary, is hereby appropriated to the Board of Finance and Revenue for the purpose of making refunds and reimbursements as herein authorized. Estimates of the amounts to be expended from these funds for refunds and reimbursements, from time to time, by the board shall be submitted to the Governor for his approval or disapproval as in the case of other appropriations to administrative departments, boards, and commissions; and it shall be unlawful for the Auditor General to honor any requisition of the Board of Finance and Revenue for the expenditure of moneys hereunder in excess of the estimates approved by the Governor.

The provisions of this section relating to partial reimbursement of taxes paid on liquid fuels consumed in the operation of tractors and powered machines for purposes relating to the actual production of farm products shall apply only to liquid fuels purchased on and after the first day of July, one thousand nine hundred forty-nine, and before the thirtieth day of June, one thousand nine hundred fifty-five.

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

Act effective immediately.

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

JOHN S. FINE