

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] *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 the first day of July, one thousand nine hundred thirty-five, and ending on the thirty-first day of May, one thousand nine hundred [fifty-five] *fifty-seven*.

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. This act shall take effect June one, one thousand nine hundred fifty-five.

Act effective  
June 1, 1955.

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

No. 30

AN ACT

Amending the act of January fourteen, 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, un-

collectible 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," 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 May 27, 1953, P. L. 250, further amended.

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

Section 1. Section four, act of January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 1965), known as the "Fuel Use Tax Act," amended May twenty-seven, one thousand nine hundred fifty-three (Pamphlet Laws 250), is amended to read:

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] *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] *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.

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-five] *fifty-seven*.

Section 2. This act shall take effect June first, one thousand nine hundred fifty-five. Act effective  
June 1, 1955.

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

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No. 31

AN ACT

Amending the act of May four, one thousand nine hundred twenty-seven (Pamphlet Laws 519), entitled "An act concerning boroughs, and revising, amending, and consolidating the law relating to boroughs," validating printed, photostated and micro-filmed borough records.

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

Section 1. Section 1009, act of May four, one thousand nine hundred twenty-seven (Pamphlet Laws 519), known as "The Borough Code," reenacted, amended and revised July ten, one thousand nine hundred forty-seven (Pamphlet Laws 1621), is amended to read: Section 1009, act  
of May 4, 1927,  
P. L. 519, "The  
Borough Code,"  
amended July  
10, 1947, P. L.  
1621, further  
amended.

Section 1009. Typewritten, *Printed, Photostated and Microfilmed* Records Valid.—All borough records, required to be recorded or transcribed, shall be deemed valid if typewritten, *printed, photostated or microfilmed*, and all records heretofore recorded or transcribed by typewriter, *printed, photostated or microfilmed* are validated.

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER