

to conform as a condition for the allowance of credit against Federal taxes on payrolls or the receipt of funds for administration of the employment security program, such *provisions shall be deemed inoperative, and such determination shall not affect the validity of any of the remaining provisions of this act.

Act retroactively
effective to
August 17, 1955.

Section 4. This act shall take effect immediately and shall be retroactive to August seventeen, one thousand nine hundred fifty-five.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

No. 137

AN ACT

Amending the act of May twenty-one, 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," increasing the amount of the additional tax for a limited time.

"The Liquid
Fuels Tax Act".

Section 4, act of
May 21, 1931,
P. L. 149,
amended May
31, 1955, Act
No. 29, further
amended.

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

Section 1. Section four, act of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 149), known as "The Liquid Fuels Tax Act," amended May thirty-one, one thousand nine hundred fifty-five (Act No. 29), is amended to read:

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

* "provision" in original.

sold and delivered as are not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States. 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-seven.

In addition to the foregoing taxes, a further additional State tax of one cent 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 tenth day after the effective date of this amending act and ending at the end of two years thereafter.

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. Subsection (d) of section ten of the act amended May twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 485), is amended to read:

Subsection (d) section 10, act of May 21, 1931, P. L. 149, amended May 29, 1951, P. L. 485, further amended.

Section 10. Disposition and Use of Tax.—* * * * *

(d) The remaining two and one-half cents per gallon of the permanent tax and [two cents per gallon of the additional tax] *all additional taxes* collected under the provisions of this act, all penalties and interests and all interest earned on deposits of the Liquid Fuels Tax Fund, shall be paid into the Motor License Fund and are hereby specifically appropriated for the same purposes for which moneys in the Motor License Fund are appropriated by law.

Section 3. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER