

*from the date of his or her employment in the county department of health, make application to the board and, upon approval thereof, pay into the retirement fund the contributions which such person would have been required to pay into the fund had such person been a county employe from the date of his or her original employment in any of the aforesaid municipalities. The principal shall be paid into the retirement fund at one time and in one amount or, upon approval of the board, the principal shall be paid *in twelve or less equal monthly installments on monthly balances. Full payment thereof shall be a condition precedent to the county employe being eligible to receive the benefits of the retirement allowance. The Commonwealth of Pennsylvania or any city of the third class, borough or township by which such person was formerly employed shall pay into the retirement fund an amount equal to the principal sum as paid into the fund by such former employe of any of the aforesaid municipalities in accordance with the provisions of this article.*

The Commonwealth of Pennsylvania, any city of the third class, borough or township is herewith authorized and empowered to make an appropriation out of the funds of the Commonwealth of Pennsylvania, any city of the third class, borough or township to pay into the retirement fund the necessary amounts as herein provided.

If such county employe leaves the employ of the county before he or she shall be eligible to receive the benefits of the retirement allowances, a refund of his or her contributions as paid into the retirement fund shall be made in accordance with the provisions of section one thousand seven hundred fourteen.

Effective date.

Section 2. This act shall take effect the first day of the month following its final enactment.

APPROVED—The 3rd day of May, A. D. 1956.

GEORGE M. LEADER

No. 507

AN ACT

Amending the act of May twenty-first, nineteen 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 distri-

* "into" in original.

bution 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," providing for full reimbursement of taxes paid on liquid fuels consumed in the operation of certain tractors and machinery for agricultural purposes for a limited period of time.

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

The Liquid Fuels Tax Act.

Section 1. Section seventeen, act of May twenty-first, nineteen hundred thirty-one (Pamphlet Laws 149), known as "The Liquid Fuels Tax Act," amended May twenty-seventh, nineteen hundred fifty-three (Pamphlet Laws 254), is amended to read:

Section 17, act of May 21, 1931, P. L. 149, amended May 27, 1953, P. L. 254, further amended.

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 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 *full* 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 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] *fifty-five*, and before the thirtieth day of June, one thousand nine hundred [fifty-five] *fifty-seven*.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of May, A. D. 1956.

GEORGE M. LEADER.

No. 508

AN ACT

Amending the act of March ten, one thousand nine hundred forty-nine (Pamphlet Laws 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto." further providing for the terms of office of school directors of union and merged districts.

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

Public School Code of 1949.

Section 1. Section three hundred ten, act of March ten, one thousand nine hundred forty-nine (Pamphlet Laws 30), known as the "Public School Code of 1949," is amended to read:

Section 310, act of March 10, 1949. P. L. 30, amended.

Section 310. Annexation of Territory; Consolidations.—When territory comprising a separate school district is annexed to a city, or borough, or township, the terms of office of all the school directors of such annexed territory shall expire at the beginning of the first school year after such annexation is effected, except the terms of the president and vice-president, who shall