

have sold, offered for sale, or exposed for sale any agricultural *or vegetable* seeds so tested or analyzed: Provided, however, That he shall not publish the name or address of any citizen who shall have submitted samples of seeds for test or analysis, but who has not sold, offered for sale, or exposed for sale any such seeds.

Section 4. This act shall take effect January 1, 1960. Act effective  
January 1, 1960.

APPROVED—The 29th day of April, A. D. 1959.

DAVID L. LAWRENCE

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No. 37

AN ACT

Amending the act of May 21, 1931 (P. L. 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," further providing for the distribution of certain moneys in the county liquid fuels tax fund to political subdivisions in the county.

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

The Liquid Fuels  
Tax Act.

Section 1. Subsection (b) of section 10, act of May 31, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended May 29, 1951 (P. L. 485), is amended to read:

Subsection (b).  
section 10, act  
of May 31, 1931.  
P. L. 149,  
amended May 29,  
1951, P. L. 485,  
further amended.

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

(b) The county commissioners may allocate and apportion moneys from the county liquid fuels tax fund to the political subdivisions within the county in the ratio as provided in this subsection: Provided, however, That when the unencumbered balance in the county liquid fuels tax fund is greater than the receipts for the twelve months immediately preceding the date of either of said reports the county commissioners shall notify the said political subdivisions to make application within ninety (90) days for participation in the redistribution of the said unencumbered balance, *which redistribution shall be effected within one hundred twenty (120) days of the date of either of said reports*, and distribute the said

unencumbered balance *in excess of fifty per cent (50%) of the receipts for the previous twelve months aforesaid* to the said political subdivisions making application therefor in the following manner: fifty per cent (50%) of said moneys shall be allocated and apportioned among the political subdivisions within the county in the ratio which the total mileage of all roads and streets, maintained by the several political subdivisions making application, bears to the total mileage of all such roads and streets, maintained by such political subdivisions in the county as of January first of the year in which an allocation is made, and: Provided further, That the remaining fifty per cent (50%) of said moneys shall be allocated and apportioned among the same subdivisions on a population basis in the ratio which the population in each such subdivision of the county, making applications, bears to the total population of such political subdivisions: Provided, further, That in the case of an emergency and upon approval of the Department of Highways, the county commissioners may enter into contracts and obligations for the expenditure of the estimated liquid fuels tax receipts for a period not exceeding two years, and receive a credit for such expenditures against such subsequent receipts: And provided further, That except in the case of an emergency, as heretofore authorized, no county shall carry over any credit balance against future fuel tax receipts from year to year, and any credit balance now carried on the reports or in the records of the county commissioners, the department or the Department of the Auditor General are hereby specifically invalidated and declared null and void.

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APPROVED—The 29th day of April, A. D. 1959.

DAVID L. LAWRENCE

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No. 38

AN ACT

Amending the act of July 8, 1957 (P. L. 594), entitled "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes; requiring persons engaged in the sale of cigarettes to secure licenses; prescribing the method and manner of collecting such tax; making it unlawful to sell or possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue and other persons; making an appropriation and providing penalties," continuing the additional excise tax for a limited period of time and imposing an additional State excise tax to provide funds to repay principal, interest and costs incurred by the sale of bonds issued to create the Korean Conflict Veterans' Compensation Fund.