

No. 743

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," reducing the tax rate of fuels used in turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines for a certain period of time.

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

The Liquid Fuels
Tax Act.

Section 1. Section 4, act of May 21, 1931 (P. L. *149), known as "The Liquid Fuels Tax Act," amended June 1, 1959 (P. L. 335), is amended to read:

Section 4, act of
May 21, 1931.
P. L. 149,
amended June 1,
1959, P. L. 335,
further amended.

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 sold and delivered as are not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States and excepting liquid fuels used as fuel in aircraft or aircraft engines. 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 sixty-one.

In lieu of the foregoing taxes, a permanent State tax of one and one-half 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 use as fuel in propeller-driven

* "419" in original.

piston engine aircraft or aircraft engines, and, except as hereinafter provided, one and one-half cents a gallon, or fractional part thereof, upon all liquid fuels used or sold and delivered by distributors within this Commonwealth for use as fuel in turbine propeller jet, [or] turbo-jet, [propelled] or jet driven aircraft and aircraft engines. For the period beginning January 1, 1960, and ending May 31, 1961, a 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 use as fuel in turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines.

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.

Effective date.

Section 2. This act shall take effect January 1, 1960.

APPROVED—The 28th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 744

AN ACT

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further regulating reinstatement and requirements for credit for previous service of certain reemployed persons.

**Second Class
County Code.**

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

Section 1715, act of July 28, 1953, P. L. 723, amended May 31, 1955, P. L. 111, further amended.

Section 1. Section 1715, act of July 28, 1953 (P. L. 723), *known as the "Second Class County Code," amended May 31, 1955 (P. L. 111), is amended to read:

Section 1715. Reinstatement and Requirements for Credit for Previous Service.—(a) No county employe shall be permitted to withdraw his or her contributions as paid into the retirement fund upon transfer from one

* "know" in original.