

[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 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, turbo-jet, 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.

Section 2. This act shall take effect April 1, 1961.

Effective date.

APPROVED—The 9th day of February, A. D. 1961.

DAVID L. LAWRENCE

No. 8

AN ACT

Amending the act of June 1, 1956 (P. L. 1944), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the

Department of Highways; and making an appropriation out of the Motor License Fund; and repealing existing legislation," making an additional appropriation conditioned upon an increase in the rate of taxation, and continuing an existing conditional appropriation for the calendar years 1962 and 1963.

Allocation of funds to cities, boroughs, towns and townships.

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

Section 3, act of June 1, 1956, P. L. 1944, amended.

Section 1. *Section 3, act of June 1, 1956 (P. L. 1944), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the Department of Highways; and making an appropriation out of the Motor License Fund; and repealing existing legislation," is amended to read:

Appropriation out of Motor License Fund.

Section 3. An amount equal to twenty per centum of four and one-half cents ($4\frac{1}{2}\%$) of all taxes [, permanent and additional,] collected on each gallon of liquid fuel under "The Liquid Fuels Tax Act" of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 149), and its amendments, and on each gallon of fuel under the "Fuel Use Tax Act" of January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 1965), and its amendments, is appropriated out of the Motor License Fund to the municipalities of the Commonwealth on the basis and subject to the provisions hereinafter set forth.

In addition to the above appropriation, if the General Assembly during the session of 1961 increases the rate of taxes under either or both of the above-mentioned acts, then an amount equal to twenty per centum of that portion of the tax which exceeds six cents (6¢) per gallon is appropriated out of the Motor License Fund to the municipalities of the Commonwealth on the same basis and condition as provided above.

Section 4.1 of the act, amended December 22, 1959, P. L. 2004, further amended.

Section 2. Section 4.1 of the act, amended December 22, 1959 (P. L. 2004), is amended to read:

Further conditional appropriation.

Section 4.1. If the sum appropriated by section three amounts to less than thirty million dollars (\$30,000,000) annually during the calendar years 1956 or 1957, 1958 or 1959, 1960, [or] 1961, 1962 or 1963, there is appropriated for each of said years out of the Motor License Fund an amount equal to the difference between thirty million dollars (\$30,000,000) and the lesser amount provided by section three, which sum shall be paid to the municipalities in accordance with the provisions of section four.

* "Sections" in original.

Section 3. Section 9 of the act is amended to read: Section 9 of the act amended.

Section 9. The amount allocated hereby to be paid during any calendar year under section three of this act shall be determined by the [taxes] *amount* received by the Commonwealth during the immediate preceding fiscal year from the first four and one-half cents ($4\frac{1}{2}\text{¢}$) of the taxes and the portion of the taxes exceeding six cents (6¢) on each gallon. Determination of amount allocated.

APPROVED—The 9th day of February, A. D. 1961.

DAVID L. LAWRENCE

No. 9

AN ACT

Reenacting and amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," imposing the tax permanently.

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

Section 1. The title and section 1, act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended June 1, 1959 (P. L. 322), are reenacted and amended to read:

The Realty Transfer Tax Act.

Title and section 1, act of December 27, 1951, P. L. 1742, reenacted and amended June 1, 1959, P. L. 322, further reenacted and amended.

AN ACT

To provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties.

Title.

Section 1. Short Title.—This act shall be known and may be cited as "The Realty Transfer Tax Act."