
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 262 Session of
1961

INTRODUCED BY MESSRS. KROMER AND KELLER,
FEBRUARY 20, 1961.

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 20, 1961.

AN ACT

Amending the act of March 6 1950 (P. L. 1228) entitled as amended

“An act to provide revenue for purposes of public education by imposing a tax on the sale use storage rental or consumption of certain personal property and certain services and upon the occupancy of hotel rooms providing for licenses reports and payment of tax interest and penalties assessments collections liens reviews and appeals prescribing crimes and offenses and penalties therefor providing for the application of general laws in the administration and enforcement of this act conferring powers

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underlining indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

and imposing duties upon the Department of Revenue public officers manufacturers wholesalers retailers operators corporations partnerships associations and individuals and making an appropriation" further providing for the collection of tax on motor vehicles

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

Section 1 Section 546.1 act of March 6 1956 (P L 1228) known as the "Selective Sales and Use Tax Act" amended November 21 1959 (P L 1556) is amended to read

Section 546.1 Collection of Tax on Motor Vehicles Trailers and Semi-Trailers Notwithstanding the provisions of section 546 (b) (1) of this act tax due on the sale at retail or use of a motor vehicle trailer or semi-trailer required by law to be registered with the department under the provisions of "The Vehicle Code" shall be paid by the purchaser or user directly to the department except where a sale is made at retail by a dealer as defined in "The Vehicle Code" in which case any tax due shall be paid to the dealer who shall after deducting any commission due under the provisions of this act remit the same to the department upon application to the department for an issuance of a certificate

1 of title upon such motor vehicle trailer or semi-trailer The department
 2 shall not issue a certificate of title until the tax has been paid or evi-
 3 dence satisfactory to the department has been given to establish that
 4 tax is not due The department may cancel or suspend any record of
 5 certificate of title or registration of a motor vehicle trailer or semi-
 6 trailer when the check received in payment of the tax on such vehicle
 7 is not paid upon demand Such tax shall be considered as a first encum-
 8 brance against such vehicle and the vehicle may not be transferred with-
 9 out first payment in full of such tax and any interest additions or penal-
 10 ties which shall accrue thereon in accordance with this act

We certify that this bill has passed the Senate and the House of
 Representatives.

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 Chief Clerk, Senate

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 President pro tempore, Senate

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 Speaker, House of Representatives

Approved The day of A. D. 1961.

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 Governor