
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **335** Session of
1961

INTRODUCED BY MESSRS. VAN SANT AND SEYLER,
MARCH 6, 1961.

REFERRED TO COMMITTEE ON FINANCE, MARCH 6, 1961.

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

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.

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 the allowance of handling and storage losses to dealers and extending certain provisions relating to the sale of liquid fuels to include dealers

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

1 Section 1 Section 4 act of May 21 1931 (P L 149) known as
2 "The Liquid Fuels Tax Act" amended December 28 1959 (P I. 2023)
3 is amended to read
4 Section 4 Imposition of Tax Exemptions and Deductions A perm-
5 anent State tax of three cents a gallon or fractional part thereof is
6 hereby imposed and assessed upon all liquid fuels used or sold and de-
7 livered by distributors within this Commonwealth excepting liquid fuels
8 delivered to the United States Government on presentation of a duly
9 authorized United States Government exemption certificate or other
10 evidence satisfactory to the department and such liquid fuels used or

1 sold and delivered as are not within the taxing power of this Common-
2 wealth under the Commerce Clause of the Constitution of the United
3 States and excepting liquid fuels used as fuel in aircraft or aircraft
4 engines The tax herein imposed and assessed shall be collected by and
5 paid to the Commonwealth but once in respect to any liquid fuels

6 In addition to such tax an additional State tax of two cents a
7 gallon or fractional part thereof is hereby imposed and assessed upon
8 all liquid fuels used or sold and delivered by distributors within this
9 Commonwealth for the period beginning the first day of July one thous-
10 and nine hundred thirty-five and ending on the thirty-first day of May
11 one thousand nine hundred sixty-one

12 In lieu of the foregoing taxes a permanent State tax of one and
13 one-half cents a gallon or fractional part thereof is hereby imposed
14 and assessed upon all liquid fuels used or sold and delivered by dis-
15 tributors within this Commonwealth for use as fuel in propeller-driven
16 piston engine aircraft or aircraft engines and except as hereinafter pro-
17 vided one and one-half cents a gallon or fractional part thereof upon
18 all liquid fuels used or sold and delivered by distributors within this
19 Commonwealth for use as fuel in turbine propeller jet turbo-jet or jet
20 driven aircraft and aircraft engines For the period beginning January

354—Printer's No. 4

1 1 1960 and ending May 31 1961 a State tax of one cent a gallon or
2 fractional part thereof is hereby imposed and assessed upon all liquid
3 fuels used or sold and delivered by distributors within this Common-
4 wealth for use as fuel in turbine propeller jet turbo-jet or jet driven
5 aircraft and aircraft engines

6 Distributors shall be liable to the Commonwealth for the collec-
7 tion and payment of the tax imposed by this act The tax imposed by
8 this act shall be collected by the distributor at the time the liquid
9 fuels are used or sold and delivered by the distributor and shall be
10 borne by the consumer

11 The tax shall be payable upon liquid fuels sold and delivered to
12 or used by the Commonwealth and every political subdivision thereof

13 The department shall allow to distributors and dealers such handl-
14 ing and storage losses of liquid fuels as are substantiated to its satis-
15 faction

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