
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No.

473

Session of
1961

INTRODUCED BY MESSRS. MILLER, CONFAIR AND
YATRON, APRIL 5, 1961.

REFERRED TO COMMITTEE ON FINANCE, APRIL 5, 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 reports and to retain certain records imposing duties on retail

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

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" requiring distributors to allow dealers a discount for shrinkage evaporation and spillage as a condition to receiving discounts under the provisions of this act.

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

1 Section 1 Section 6 act of May 21 1931 (P L 149) known as "The
2 Liquid Fuels Tax Act" amended June 5 1937 (P L 1703) is amended
3 to read

4 Section 6 Distributor's Report and Payment of Tax For the purpose
5 of ascertaining the amount of tax payable under this act it shall be the
6 duty of every distributor on or before the last day of each month to
7 transmit to the department upon a form prescribed prepared and fur-
8 nished by the department a report under oath or affirmation of the
9 liquid fuels used or delivered by him within this Commonwealth during
10 the preceding month Such report shall show the number of gallons of

1 liquid fuels used or delivered within the Commonwealth during the
2 period for which it is made and such further information as the depart-
3 ment shall prescribe. A distributor having more than one place of busi-
4 ness within this Commonwealth shall combine in each report the use or
5 delivery of liquid fuels at all such separate places of business.

6 Every distributor at the time of making every report required by
7 this section shall compute and pay to the department the tax due to
8 the Commonwealth on liquid fuels used or sold and delivered by him
9 during the preceding month [less a discount if] If the report is filed and
10 the tax paid on time and he presents proof that he allowed for shrinkage
11 evaporation or spillage a discount of fifty cents (50¢) per one thousand
12 gallons or fraction thereof of liquid fuels delivered to each dealer at
13 the time of delivery then the distributor shall be allowed a discount
14 computed as follows: two per centum if such tax shall amount to fifty
15 thousand dollars (\$50,000) or less; one and one-half per centum on tax
16 in excess of fifty thousand dollars (\$50,000) and not exceeding seventy-
17 five thousand dollars (\$75,000); one per centum on tax in excess of
18 seventy-five thousand dollars (\$75,000) and not exceeding one hundred
19 thousand dollars (\$100,000) and one-half of one per centum on tax in

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1. excess of one hundred thousand dollars (\$100,000) The amount of all
2. taxes imposed under the provisions of this act for each month shall be
3. due and payable on the last day of the next succeeding month and
4. shall bear interest at the rate of one per centum per month or fractional
5. part of a month from the date they are due and payable until paid
6. If any distributor shall neglect or refuse to make any report and
7. payment as herein required an additional ten per centum of the amount
8. of the tax shall be added by the department and collected as herein-
9. after provided and in addition thereto the liquid fuels permit of such
10. distributor may be suspended or revoked by the department

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