
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **621** Session of
1961

INTRODUCED BY MESSRS. WADE, BERGER AND ROONEY,
MAY 8, 1961.

REFERRED TO COMMITTEE ON HIGHWAYS, MAY 8, 1961.

AN ACT

Amending the act of January 14 1952 (P L 1965) entitled as amended

“An act imposing a permanent and a temporary State tax on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways imposing a permanent tax on the fuels used in aircraft or aircraft engines providing for the collection and lien of the tax and the distribution and use of the proceeds thereof requiring dealer-users to secure licenses and to file bonds

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.

as a guarantee of payment of taxes penalties interest fines uncollectible check fees and Attorney General's fees to file reports and to compile and retain certain records requiring registration of carriers for hire imposing duties on such persons requiring persons selling or delivering fuels to licensed dealer-users to furnish information imposing certain costs on counties conferring powers and imposing duties on State officers and departments providing for refunds of taxes penalties and interest illegally or erroneously collected from licensees and providing penalties" exempting from taxation fuels used by the American National Red Cross in its activities

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

- 1 Section 1 The first paragraph of section 4 act of January 14 1952
- 2 (P L 1965) known as the "Fuel Use Tax Act" amended February 9
- 3 1961 (Act No 6) is amended to read
- 4 Section 4 Imposition of Tax Exemptions A permanent excise tax
- 5 at the rate of seven cents (\$.07) a gallon or fractional part thereof is
- 6 hereby imposed on all dealer-users upon the use of fuel within this
- 7 Commonwealth except the use of fuel in aircraft or aircraft engines

1 to be computed in the manner hereinafter set forth The tax herein
2 imposed shall not apply on fuels not within the taxing power of this
3 Commonwealth under the Commerce Clause of the Constitution of
4 the United States The tax herein imposed and assessed shall be paid to
5 the Commonwealth but once in respect to any fuels used within the
6 Commonwealth No tax is hereby imposed upon (1) any fuel that is
7 used by or sold and delivered to the United States government when
8 such sales and deliveries are supported by documentary evidence satis-
9 factory to the department or (2) upon any fuel not in excess of fifty
10 (50) gallons brought into this Commonwealth in the fuel supply tanks or
11 other fueling receptacles or devices of a motor vehicle or (3) upon any
12 fuel used by or sold or delivered for use in farm machinery or equip-
13 ment engaged in the production or harvesting of farm or agricultural
14 products involving the use of the public highways within a ten (10)
15 mile radius of the domicile of the owner of the machinery or equipment
16 when such sales and deliveries are supported by documentary evidence
17 satisfactory to the department [or] (4) upon any fuel used by or sold
18 or delivered to the Commonwealth of Pennsylvania and its political sub-
19 divisions when such sales and deliveries are supported by documentary
20 evidence satisfactory to the department or (5) upon any fuel used by or

1 sold or delivered to the American National Red Cross for use in car-
2 rying out its activities when such sales and deliveries are supported
3 by documentary evidence satisfactory to the department

4 * * *

5 Section 2 This act shall take effect immediately

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