
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **622** 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 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. Underscoring 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 refunds to the American National Red Cross for taxes paid by it for fuel used in its work

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

1 Section 1 Section 17 act of May 21 1931 (P L 149) known as
2 "The Liquid Fuels Tax Act" amended March 12 1957 (P L 8) is
3 amended to read

4 Section 17 Refunds The Board of Finance and Revenue may re-
5 fund to distributors taxes penalties and interest paid by them on liquid
6 fuels delivered to the United States government or paid as the result
7 of an error of law or of fact or of both law and fact Claims for such
8 refunds shall be made under the procedure prescribed by the Fiscal
9 Code

1 Any person who shall use or buy liquid fuels on which the tax im-
2 posed by this act shall have been paid and shall consume the same in
3 the operation of any nonlicensed farm tractor or licensed farm tractor
4 when used off the highways for agricultural purposes or nonlicensed
5 powered farm machinery for purposes relating to the actual production
6 of farm products shall be reimbursed the full amount of such tax . . .

7 The American National Red Cross shall be reimbursed the full
8 amount of the tax paid by it through its agents and employes upon
9 liquid fuels bought for vehicles owned by it provided such fuels are
10 consumed in the activities of the American National Red Cross

11 Any person who shall use or buy any liquid fuel on which a tax
12 imposed by this act in excess of one and one-half cents a gallon shall
13 have been paid and shall use such liquid fuel in propeller-driven aircraft
14 or aircraft engines or who shall use or buy any liquid fuel on which
15 a tax imposed by this act in excess of one and one-half cents per gallon
16 shall have been paid and shall use such liquid fuel in jet or turbo-jet
17 propelled aircraft or aircraft engines shall be reimbursed in the amount
18 of such excess

19 All such claims for reimbursement shall be made upon a form
20 to be furnished by the Board of Finance and Revenue and shall include

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1 in addition to such other information as the board may by regulation
2 prescribe the name and address of the claimant the period of time and
3 the number of gallons of liquid fuels used for which reimbursement
4 is claimed a description of the farm machinery vehicle aircraft or air-
5 craft engine in which such liquid fuels have been used and the purposes
6 for which such machinery vehicle aircraft or aircraft engine has been
7 used the size of the farm and part thereof in cultivation on which such
8 liquid fuels have been used Each such claim shall contain statements
9 that the liquid fuels for which reimbursement is claimed have been
10 used only for purposes for which reimbursements are permitted that
11 records of the amounts of such fuels used in each piece of farm ma-
12 chinery vehicle aircraft or aircraft engine have been kept and that no
13 part of such claim has been paid except as stated Each such claim shall
14 contain a declaration that it and accompanying receipts are true and
15 correct to the best of claimant's knowledge and shall be signed by the
16 claimant or the person claiming on his behalf Every claim shall be ac-
17 companied by receipts indicating that the liquid fuels or excess liquid
18 fuels tax was paid on the liquid fuels for which reimbursement is
19 claimed All records of purchases of liquid fuels and use in each vehicle

1 tractor or powered machinery aircraft or aircraft engine shall be kept
2 for a period of two years Every such claim shall be made annually for
3 the preceding year ending on the thirtieth day of June and shall be
4 submitted to the Board of Finance and Revenue not later than the
5 thirtieth day of September of each year and the board shall refuse to
6 consider any claim received or post-marked later than such date The
7 claimant shall satisfy the board that he has paid the tax and that the
8 liquid fuels have been consumed by him for purposes for which reim-
9 bursements are permitted under this section The board may require
10 any claimant to furnish such further information proof or fuller ex-
11 planation as it shall deem necessary The action of the Board of Finance
12 and Revenue in granting or refusing reimbursement shall be final The
13 board shall deduct the sum of one dollar and fifty cents (\$1.50) which
14 shall be considered as a filing fee from every claim for reimbursement
15 granted Such filing fees are hereby specifically appropriated to the
16 Board of Finance and Revenue and to the Department of Revenue for
17 expenses of any nature whatsoever incurred in the administration of the
18 reimbursement provisions of this act The Board of Finance and Revenue
19 shall have the power to refer to the Department of Revenue for investi-
20 gation any claim for reimbursement filed under the provisions of this

1 act and it shall be the duty of the Department of Revenue to investigate
2 such application and report to the Board of Finance and Revenue rela-
3 tive thereto Any person making any false or fraudulent statement for
4 the purpose of obtaining reimbursement shall be guilty of a misdemeanor
5 and upon conviction thereof shall be sentenced to pay a fine of not
6 more than one thousand dollars (\$1000) or to undergo imprisonment
7 for not more than six (6) months or both

8 All refunds and reimbursements of moneys allowed hereunder shall
9 be paid from the Motor License Fund and the Liquid Fuels Tax Fund
10 in amounts equal to the original distribution and payment of such moneys
11 into said funds Provided That reimbursement for taxes paid on liquid
12 fuels consumed in the operation of tractors and powered machinery for
13 purposes relating to the actual production of farm products and reini-
14 bursement for taxes paid on liquid fuels used in aircraft or aircraft
15 engines shall be paid out of the Motor License Fund

16 As much of the moneys from time to time in the Motor License
17 Fund and the Liquid Fuels Tax Fund as may be necessary is hereby
18 appropriated to the Board of Finance and Revenue for the purpose of
19 making refunds and reimbursements as herein authorized Estimates of
20 the amounts to be expended from these funds for refunds and reimburse-

1 ments from time to time by the board shall be submitted to the Governor
2 for his approval or disapproval as in the case of other appropriations to
3 administrative departments boards and commissions and it shall be un-
4 lawful for the Auditor General to honor any requisition of the Board
5 of Finance and Revenue for the expenditure of moneys hereunder in
6 excess of the estimates approved by the Governor

7 The provisions of this section relating to reimbursement of taxes
8 paid on liquid fuels consumed in the operation of tractors and powered
9 machines for purposes relating to the actual production of farm products
10 shall apply only to liquid fuels purchased on and after the first day of
11 July one thousand nine hundred fifty-five

12 The Pennsylvania Aeronautics Commission is authorized to make
13 allocations of taxes collected under this act to airports in proportion to
14 the average of their allocations received from the Pennsylvania Aero-
15 nautics Commission during the period for which they have received such
16 allocations not to exceed five years or in the case of airports having no
17 such allocation experience in equal proportion with other airports based
18 upon comparative collections under this tax In no case shall the amount

- 1 apportioned to the airport be less than the highest amount apportioned
- 2 in any one of the previous five years
- 3 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