

the military service, they may sell such armory at either public or private sale for the best price obtainable, and shall give deed thereto in the name of the Commonwealth of Pennsylvania. Such deed shall be prepared and approved by the Attorney General and shall divest all the title and interest of the Commonwealth.

Section 2. No part of the money derived from such sale shall be returned to any municipality or private person or organization who or which contributed towards the establishment of such armory: Provided, That should a new armory built from proceeds of such sale be erected in a municipality other than the armory sold was located the amount contributed by the municipality towards the erection of the armory so sold shall be returned to the municipality.

Disposal of money derived from municipality or private person.

The whole or balance of such money shall be paid into the State Treasury, and shall be used only for the purchase of a site, or the erection of an armory, or both, at the nearest practicable point to the site of the armory sold. Such purchases shall be made and such work done by the Armory Board under the provisions of existing law. For such purposes all of such moneys are hereby specifically appropriated to the Armory Board.

Disposition of balance of money.

Section 3. All acts and parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 14th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 378.

AN ACT

To amend section nine of the act, approved the fifteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred and thirty-four), entitled "An act imposing a State tax, including an additional emergency State tax, on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, and all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax, and for the distribution and use of the revenues derived therefrom; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers; and fixing penalties," providing that the Commonwealth's share of the revenue from the said tax and said emergency tax shall be paid into the Motor License Fund, and appropriating moneys paid into said Motor License Fund hereunder.

Section 1. Be it enacted, &c., That section nine of the act, approved the fifteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, eight hundred and thirty-four), entitled "An

Taxation.

Disposition of taxes on liquid fuels.

Section 9 of act of
June 15, 1923 (P.
L. 834), amended.

act imposing a State tax, including an additional emergency State tax, on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, and all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax, and for the distribution and use of the revenues derived therefrom; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers; and fixing penalties," be and the same is hereby amended to read as follows:

Fifty per centum
of tax to be paid
to counties.

Remaining fifty
per centum and
whole of emer-
gency tax.

Disposition prior
to June 1, 1925.

Disposition after
June 1, 1925.

Specific appropria-
tion.

Section 9. Fifty per centum of all taxes collected under the provisions of this act, except the additional emergency State tax imposed by the provisions of this act, shall be credited to the county where the tax was collected, and shall be used only for the purpose of the construction, reconstruction, maintenance, and repair of roads and highways, and for the payment of the interest on county bonds issued for road purposes, and shall be paid over to such county semi-annually on the first day of August and February of each year. The remaining fifty per centum of said tax and the whole amount of the additional emergency State tax imposed by the provisions of this act shall prior to the first day of June, one thousand nine hundred and twenty-five, be paid into the general fund of the State Treasury for the use of the Commonwealth. *On and after the first day of June, one thousand nine hundred and twenty-five, fifty per centum of said tax and the whole amount of the emergency State tax imposed by the provisions of this act shall be paid into the Motor License Fund in the State Treasury. All moneys paid into the Motor License Fund hereunder are hereby specifically appropriated to the Department of Highways to be used by that department for the purposes for which other moneys in the said Motor License Fund may be used by that department under the provisions of the several acts of Assembly of this Commonwealth.*

APPROVED—The 14th day of May, A. D. 1925.

GIFFORD PINCHOT.