

relocation as a State highway route, the bridge located on the abandoned section of highway shall revert to the county, and the subsequent maintenance and construction thereof shall become the obligation of the county if the section of highway is to remain for the accommodation of vehicular traffic, but if, in the opinion of the Secretary of Highways, it is not necessary that such highway be continued as a public road, he may remove or dispose of such county bridge or authorize it to be removed and disposed of by the county commissioners.

Abandoned  
bridge  
to revert  
to county.

Section 6. This act shall not be construed to place upon the Commonwealth of Pennsylvania the responsibility for the construction or maintenance of any bridge on a State highway route or continuation thereof within the limits of any borough, incorporated town or third class city, if such highway was established subsequently to the first day of January, one thousand nine hundred and thirty-one.

Bridges  
on highway  
routes  
established  
after Jan. 1,  
1931.

Section 7. The act, approved the first day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand fifty-four), entitled "An act providing that county bridges over streams on State highway routes in boroughs, towns and townships may, under certain circumstances, be taken over by the Commonwealth; and providing that all contracts for the construction, building, rebuilding, or repairing of such bridges hereafter made shall be subject to approval by the Department of Highways," and all acts or parts of acts inconsistent herewith, be, and the same are hereby, repealed.

Act of May 5,  
1929  
(P. L. 1054),  
repealed.

Section 7. This act shall become effective upon approval by the Governor.

Repeal.

When  
effective.

APPROVED—The 21st day of May, A. D. 1931.

GIFFORD PINCHOT

No. 105  
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 ordinarily, practically, and commercially usable 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 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.

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Section 1. Short Title.—Be it enacted, &c., That this act shall be known, and may be cited, as “The Liquid Fuels Tax Act.”

Section 2. Definitions.—The following words, terms, and phrases, when used in this act, shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning.

“Association.” A partnership, limited partnership, or any other form of unincorporated enterprise owned by two or more persons.

“Corporation.” A corporation or joint stock association organized under the laws of this Commonwealth, the United States, or any other State, territory, or foreign country or dependency.

“Dealer.” Any person, as herein defined, engaged in the retail sale of liquid fuels.

“Department.” The Department of Revenue of this Commonwealth.

“Distributor.” Any person, as herein defined, who or which—

1. Produces, refines, prepares, blends, distills, manu-

factures, or compounds liquid fuels in the Commonwealth of Pennsylvania for his own use therein, or for sale and delivery therein.

2. Imports or causes to be imported from any other state or territory of the United States, or from a foreign country, liquid fuels for his own use in the Commonwealth of Pennsylvania, or for sale and delivery in and after reaching the Commonwealth, other than in the original package, receptacle, or container.

3. Imports or causes to be imported from any other state or territory of the United States liquid fuels for his own use in the Commonwealth of Pennsylvania, or for sale and delivery therein, after the same have come to rest or storage therein, whether or not in the original package, receptacle, or container.

4. Purchases or receives liquid fuels in the original package, receptacle, or container in the Commonwealth of Pennsylvania for his own use, or for sale and delivery therein, from any person who has imported the same from a foreign country.

5. Purchases or receives liquid fuels in the original package, receptacle, or container in the Commonwealth of Pennsylvania for his own use therein, or for sale and delivery therein, from any person who has imported the same from any other state or territory of the United States, in case such liquid fuels have not, prior to such purchase or receipt, come to rest or storage in the Commonwealth of Pennsylvania.

6. Receives and, in any manner, uses or distributes liquid fuels in the Commonwealth of Pennsylvania on which the tax provided for in this act has not been previously paid.

“Highway.” Every way or place of whatever nature open to the use of the public, as a matter of right, for purposes of vehicular travel.

“Liquid Fuels.” All distillates of, and condensates from, petroleum, natural gas, coal, coal tar, vegetable ferments, and other oils, including among others, gasoline, naphtha, benzol, benzine, kerosene, fuel oil, gas oil, or alcohols, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power.

“Magistrate.” A magistrate, alderman, justice of the peace, or other officer having the powers of a committing magistrate in this Commonwealth.

“Person.” Every natural person, association, or corporation. Whenever used in any clause prescribing and imposing a fine or imprisonment, or both, the term “person,” as applied to associations, shall mean the partners or members thereof, and as applied to corporations, the officers thereof.

“Secretary.” The Secretary of Revenue of this Commonwealth, or his duly authorized deputy or representative.

The singular shall include the plural, and the masculine shall include the feminine and neuter.

Section 3. Liquid Fuels Permit and Bond.—

(a) On and after the effective date of this act, it shall be unlawful for any distributor to continue to engage in, or thereafter to begin to engage in, the use or sale and delivery of liquid fuels within this Commonwealth unless a liquid fuels permit or permits shall have been issued to him as hereinafter prescribed.

Penalty. Each day in which any distributor shall engage in the use or sale and delivery of liquid fuels within this Commonwealth without a liquid fuels permit or permits, as required by this act, shall constitute a separate offense, and, for each such offense, such distributor shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of two thousand dollars (\$2,000) and costs of prosecution, or undergo imprisonment for not more than two years, or both, in the discretion of the court.

(b) Every person desiring to operate as a distributor shall file an application for a liquid fuels permit or permits with the department. The application for a liquid fuels permit or permits shall be made upon a form prescribed, prepared, and furnished by the department, and shall set forth the name under which the applicant transacts or intends to transact business, the location of his place of business within this Commonwealth, and such other information as the department may require. If the applicant has or intends to have more than one place of business within the Commonwealth, the application shall state the location of each place of business. If the applicant is an association, the application shall set forth the names and addresses of the persons constituting the association, and if a corporation, the names and addresses of the principal officers thereof, and any other information prescribed by the department for purposes of identification. The application shall be signed and verified by oath or affirmation by the owner if a natural person, in the case of an association, by a member or partner thereof, and in the case of a corporation, by an executive officer thereof or some person specifically authorized by the corporation to sign the application, to which shall be attached written evidence of his authority.

Upon approval of the application and the bond hereinafter required, the department shall grant and issue to each distributor a liquid fuels permit for each place of business, within the Commonwealth, set forth in his application. Liquid fuels permits shall not be assignable, and shall be valid only for the distributors in

whose names issued and for the transaction of business at the places designated therein, and shall at all times be conspicuously displayed at the places for which issued. All permits shall expire on the thirty-first day of May next succeeding the date upon which they are issued, unless sooner suspended, surrendered, or revoked for cause by the secretary.

(c) A liquid fuels permit shall not be granted and issued until the person applying therefor has filed with the department a surety bond, payable to the Commonwealth of Pennsylvania, in such amount as shall be fixed by the department, except that the amount shall never be less than two thousand five hundred dollars (\$2,500). Every such bond shall have as surety a duly authorized surety company, to be approved by the department, conditioned that the distributor will faithfully comply with the provisions of this act during the effective period of his permit. The department may require any distributor to furnish such additional, acceptable corporate surety bond as shall be necessary to secure at all times the payment by him to the Commonwealth of all taxes, penalties, and interest due under the provisions of this act. If any distributor shall fail to file such additional bond within ten days after written notice from the department, the department may forthwith suspend or revoke the permit or permits issued to him, and collect all taxes, penalties, and interest due by him. For the purpose of determining whether an existing bond or bonds are sufficient, the department may at any time, by written notice, require any distributor to furnish a financial statement in such form as it may prescribe. Upon failure of any distributor to furnish a financial statement within thirty (30) days of such written notice, the department may forthwith suspend or revoke the permit or permits issued to him, and shall collect all taxes, penalties, and interest due by him.

Any surety on a bond furnished by a distributor as provided herein shall be released and discharged from any and all liability to the Commonwealth accruing on such bond after the expiration of sixty (60) days from the date upon which such surety shall have lodged with the department a written request to be released and discharged, but this provision shall not operate to relieve, release, or discharge the surety from any liability already accrued or which shall accrue before the expiration of the sixty (60) day period. The department shall promptly, upon receiving any such request, notify the distributor who furnished the bond; and unless the distributor shall, on or before the expiration of the sixty (60) day period, file with the department a new bond, with corporate surety approved by and acceptable to the department, the department shall forthwith cancel the distributor's permit or permits. Whenever a new

bond shall be furnished by a distributor as aforesaid, the department shall cancel and surrender the old bond of the distributor as soon as it and the Department of Justice shall be satisfied that all liability under the old bond has been fully discharged.

(d) Permits issued under the provisions of this act may be renewed annually, before the first day of June, upon an application, as aforesaid, being made to the department, but no permit shall be renewed until the applicant shall file with the department a new surety bond, in such amount as shall be fixed by the department and conditioned that the distributor will faithfully comply with the provisions of this act.

(e) Nothing contained in this act shall require the filing of any application or bond or the possession and display of a liquid fuels permit for the use or sale and delivery of liquid fuels in interstate or foreign commerce not within the taxing power of the Commonwealth, or for the use of liquid fuels by the United States government.

Penalty. Any person assigning or attempting to assign a liquid fuels permit, or who shall fail to display conspicuously his permit at the place for which it is issued, shall, upon summary conviction before a magistrate, be sentenced to pay a fine of twenty-five dollars (\$25.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten days.

Section 4. Imposition of Tax; Exemptions and Deductions.—A State tax of three cents a gallon, or fractional part thereof, is hereby imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth, excepting liquid fuels delivered to the United States government on presentation of a duly authorized United States government exemption certificate or other evidence satisfactory to the department, and such liquid fuels used or sold and delivered as are not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States: Provided, That the tax herein imposed and assessed shall be collected by and paid to the Commonwealth but once in respect to any liquid fuels.

Distributors shall be liable to the Commonwealth as taxpayers for the payment of the tax imposed by this act.

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

Each distributor, who shall promptly pay, on or before the last day of a particular month, the tax due for the preceding month, shall be allowed, in consideration of leakage, spillage, shrinkage, evaporation, and any

expense to which he may be put in carrying out the provisions of this act, a discount of two per centum on the aggregate amount of tax which is payable by the distributor for such preceding month. The discount may be deducted by the distributor from the amount of tax payable for such month.

Section 5. By Whom Tax Is Payable.—Every distributor using or delivering liquid fuels upon which a tax is imposed by this act shall pay the tax into the State Treasury, through the department, in the manner and within the time specified in this act; but whenever liquid fuels are delivered within the Commonwealth by one distributor to another distributor holding a permit under this act, the distributor receiving such liquid fuels shall separately show, in his monthly reports to the department, all such deliveries from each distributor, and shall pay the liquid fuels tax provided for by this act upon all such liquid fuels used or sold and delivered by him within this Commonwealth. The distributor making such deliveries shall separately show the same in his monthly reports to the department, and shall thereupon be exempt from the payment of the tax which would otherwise be imposed upon the liquid fuels so delivered. It shall be the duty of each distributor to furnish to the department such information concerning such deliveries as the department may require. The department shall furnish to any distributor, upon request, a list of distributors holding permits under this act, and their addresses.

Distributors may add the amount of the tax to the price of liquid fuels sold by them, and shall state the rate of the tax separately from the price of the liquid fuels on all price display signs, sales or delivery slips, bills, and statements which advertise or indicate the price of liquid fuels.

Penalty. Any person violating any of the provisions of this section shall, upon summary conviction before a magistrate, be sentenced to pay a fine of twenty-five dollars (\$25.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten days.

Section 6. Distributor's Report and Payment of Tax.—For the purpose of ascertaining the amount of tax payable under this act, it shall be the duty of every distributor, on or before the last day of each month, to transmit to the department, upon a form prescribed, prepared, and furnished by the department, a report, under oath or affirmation, of the liquid fuels used or delivered by him within this Commonwealth during the preceding month. Such report shall show the number of gallons of liquid fuels used or delivered within the Commonwealth during the period for which it is made, and such further information as the department shall pre-

scribe. A distributor having more than one place of business within this Commonwealth shall combine, in each report, the use or delivery of liquid fuels at all such separate places of business.

Every distributor, at the time of making every report required by this section, shall compute and pay to the department the tax due to the Commonwealth on liquid fuels used or sold and delivered by him during the preceding month, less a two per centum discount if the report is filed and the tax paid on time. The amount of all taxes imposed under the provisions of this act for each month shall be due and payable on the last day of the next succeeding month, and shall bear interest at the rate of one per centum per month, or fractional part of a month, from the date they are due and payable until paid.

If any distributor shall neglect or refuse to make any report and payment as herein required, an additional ten per centum of the amount of the tax shall be added by the department, and collected as hereinafter provided, and, in addition thereto, the liquid fuels permit of such distributor may be suspended or revoked by the department.

Section 7. Determination and Redetermination of Tax, Penalties, and Interest Due.—(a) If the department is not satisfied with the report and payment of tax made by any distributor under the provisions of this act, it is hereby authorized and empowered to make a determination of the tax due by such distributor, based upon the facts contained in the report, or upon any information within its possession, or that shall come into its possession.

(b) Promptly after the date of any such determination, the department shall send, by registered mail, a copy thereof to such distributor. Within thirty (30) days after the date of any such determination, such distributor may file with the department a petition for redetermination of such tax. Every petition for redetermination shall state specifically the reasons which the petitioner believes entitle him to such redetermination, and shall be supported by affidavit that it is not made for the purpose of delay and that the facts therein set forth are true. It shall be the duty of the department, within ninety (90) days after the date of any determination, to dispose of any petition for redetermination. Notice of the action taken upon any petition for redetermination shall be given to the petitioner promptly after the date of redetermination by the department.

(c) Within thirty (30) days after notice by the department of the action taken on any petition for redetermination filed with it, the distributor, against whom such determination was made, may, by petition, request the Board of Finance and Revenue to review such ac-



tion. Every petition for review filed hereunder shall state specifically the reason upon which the petitioner relies, and shall be in such form as the Board of Finance and Revenue shall prescribe. The petition shall be supported by affidavit that it is not made for the purpose of delay, and that the facts therein set forth are true. The Board of Finance and Revenue shall dispose of such petitions, filed with it, within ninety (90) days after they have been received, and, in the event of the failure of said board to dispose of any such petition within ninety (90) days, the action taken by the department upon the petition for redetermination shall be deemed sustained. The Board of Finance and Revenue may sustain the action taken on the petition for redetermination, or it may redetermine the tax due upon such basis as it shall deem according to law and equity. Notice of the action of the Board of Finance and Revenue shall be given, by mail or otherwise, to the department and to the petitioner.

(d) The department, or any person aggrieved by the decision of the Board of Finance and Revenue, or by the board's failure to act upon his petition for review within ninety (90) days, may, within sixty (60) days, appeal to the court of common pleas of Dauphin County from the decision of the Board of Finance and Revenue, or from the decision of the department, as the case may be, in the manner now or hereafter provided by law for appeals in the case of tax settlement.

(e) If any distributor shall neglect or refuse to make any report and payment of tax required by this act, the department shall estimate the tax due by such distributor, and determine the amount due by him for taxes, penalties, and interest thereon, as prescribed herein, from which determination there shall be no right of review or appeal. Upon any such neglect or refusal, the liquid fuels permit or permits issued to such distributor may be suspended or revoked by the department, and required to be surrendered to the department.

Section 8. Examination of Records and Equipment.—The department, or any agent appointed in writing by it, is hereby authorized to examine the books, papers, records, storage tanks, and any other equipment of any distributor, dealer, or any other person, pertaining to the use or sale and delivery of liquid fuels taxable under this act, to verify the accuracy of any report or payment made under the provisions of this act, or to ascertain whether or not the tax imposed by this act has been paid; but any information gained by the department, as the result of the reports, investigations, or verifications herein required to be made, shall be confidential, and any person divulging such information shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of not less

than one hundred dollars (\$100.00), nor more than one thousand dollars (\$1,000.00), and costs of prosecution, or to undergo imprisonment of not more than one year, or both.

Section 9. Retention of Records by Distributors and Dealers.—Each distributor shall maintain and keep, for a period of two years, such record or records of liquid fuels used or sold and delivered within this Commonwealth by such distributor, together with invoices, bills of lading, and other pertinent papers as may be required by the department.

It shall be the duty of every person, purchasing liquid fuels taxable under this act from a distributor for the purpose of resale, to maintain and keep for a period of one year a record of liquid fuels received, the amount of tax paid to the distributor as part of the purchase price, together with delivery tickets, invoices, and bills of lading, and such other records as the department shall require.

Penalty. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of one thousand dollars (\$1,000.00) and costs of prosecution, or to undergo imprisonment for not more than one year, or both, in the discretion of the court.

Section 10. Disposition and Use of Tax.—(a) One-half cent per gallon of the tax collected under the provisions of this act shall be paid into the Liquid Fuels Tax Fund of the State Treasury; and such moneys, paid into said fund, are hereby specifically appropriated for the purposes hereinafter set forth.

The moneys so paid into the Liquid Fuels Tax Fund, except those that are refunded as hereinafter provided, shall be paid to the respective counties of this Commonwealth, on the first day of June and December of each year, in the ratio that the average return made during the three (3) preceding years to each county bears to the average amount returned to all counties for the three preceding years: Provided, That the distribution of tax to the counties from the Liquid Fuels Tax Fund that is payable the first day of August, one thousand nine hundred and thirty-one, shall be made under the provisions of the acts of Assembly repealed by this act.

All moneys received by the counties hereunder shall be used only for the purpose of construction, reconstruction, maintenance, and repair of roads, highways, and bridges, including the payment of property damage, now due or hereafter to become due, occasioned by or the relocation or construction of highways and bridges, and for the payment of interest on bonds issued for highways and bridge purposes. The county commissioners of each county shall make to the department, on or before the first day of May and November of each

year, on forms prescribed, prepared, and furnished by the department, a report showing the receipts and expenditures of such moneys received, during the preceding six months, by the county from the Commonwealth under the provisions of this section. Such reports shall be transmitted to the Department of the Auditor General for audit. Upon the failure of the county commissioners to file any such report, the department shall withhold further payments to the county out of the Liquid Fuels Tax Fund until the delinquent report is filed.

(b) The remaining two and one-half cents per gallon of the tax collected under the provisions of this act, all penalties and interest, and all interest earned on deposits of the Liquid Fuels Tax Fund, shall be paid into the Motor License Fund, and are hereby specifically appropriated for the same purposes for which moneys in the Motor License Fund are appropriated by law.

Section 11. Discontinuance or Transfer of Business.—Whenever a distributor engaged in the use or sale and delivery of liquid fuels ceases to be a distributor by reason of the discontinuance, sale, or transfer of his business, it shall be his duty to notify the department, in writing, within ten days after the discontinuance, sale, or transfer takes effect. His notice shall give the date of discontinuance, and, in the event of a sale or transfer of his business, the name and address of the purchaser or transferee thereof. It shall also be the duty of any such distributor, within ten days after the discontinuance, sale, or transfer takes effect, to make a report and pay all taxes, interest, and penalties that may be due by him, and to surrender to the department the permit or permits theretofore issued to him by the department.

Penalty. Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of not less than fifty dollars (\$50.00) nor more than three hundred dollars (\$300.00), and costs of prosecution, or to undergo imprisonment for not more than one year, or both.

Section 12. Suspension or Revocation of Liquid Fuels Permits.—The department may suspend or, after hearing, revoke a liquid fuels permit whenever it finds that the holder thereof has failed to comply with any of the provisions of this act; and, upon suspending or revoking any liquid fuels permit, shall request the holder thereof to surrender to it immediately all permits or duplicates thereof issued to him, and the holder shall surrender promptly all such permits to the department as requested.

Whenever the department suspends a liquid fuels permit, it shall notify the holder immediately and af-

ford him a hearing, if desired, and if a hearing has not already been afforded. After such hearing, the department shall either rescind its order of suspension or, good cause appearing therefor, shall continue the suspension or revoke the permit.

Penalty. Any person refusing to surrender a liquid fuels permit or permits suspended or revoked by the department shall, upon summary conviction before a magistrate, be sentenced to pay a fine of fifty dollars (\$50.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten days.

Section 13. Lien of Taxes, Penalties and Interest.—(a) All taxes herein imposed, and unpaid penalties and interest due by any person, shall be a lien upon the franchises and property, both real and personal, of such person, from the date said taxes are due and payable as provided in this act, and shall have priority over any subsequent lien or encumbrance whatsoever, except the lien of other State taxes having priority by law, and except, also, that such taxes, penalties, and interest shall have priority over a mortgage only if the statements thereof were filed of record as provided in clause (b) hereof prior to the recording of the mortgage.

(b) Statements of all taxes herein imposed, due and unpaid, together with penalties and interest thereon, certified by the secretary, or his representative, may, at any time, be transmitted to the prothonotaries of the respective counties of the Commonwealth, to be by them entered of record; upon which record, it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed.

(c) No sheriff, receiver, trustee, assignee, master, or other officer shall sell the property or franchises of any person who is a distributor as herein defined, without first filing with the department a statement, containing the following information:

1. Name or names of the plaintiff or party at whose instance or upon whose account the sale is made;
2. Name of the person whose property or franchise is to be sold;
3. The time and place of sale;
4. The nature of the property, and the location of the same.

(d) It shall be the duty of the department, after receiving notice as aforesaid, to furnish to the sheriff, receiver, trustee, assignee, master, or other officer, having charge of the sale, a certified copy or copies of all liquid fuels tax, penalties, and interest on file in the department as liens against such person, and in the case of no such liens, a certificate showing that fact, which

certified copy or copies or certificate shall be publicly read by such officer at and immediately before the sale of the property or franchise of such person.

(e) It shall be the duty of the department to furnish to any person applying therefor, upon payment of the fee herein prescribed, a certificate showing the amount of all liens for liquid fuels tax, penalties, and interest that may be of record in the department against any person under the provisions of this act.

Section 14. Collection of Unpaid Taxes.—Whenever the taxes, penalties, or interest, imposed by this act, are not paid within thirty days after the date of their determination if no petition for redetermination has been filed, or from the date of redetermination if no petition for review has been filed, or within ninety days from the date of the decision of the Board of Finance and Revenue upon a petition for review, or the expiration of the board's time for acting upon such petition if no appeal has been made, and in all cases of judicial sales, assignments, or bankruptcies, the department shall call upon the Department of Justice to collect the same.

On all claims for taxes, penalties, and interest hereunder, which are collected, after the institution of suit, by the Department of Justice, or any attorney employed by it, there shall be paid by and recovered from the distributor, for the use of the Commonwealth, an Attorney General's commission of five (5) per centum upon the amount of recovery not exceeding ten thousand dollars (\$10,000.00), and three (3) per centum upon the amount of the recovery in excess of ten thousand dollars (\$10,000.00), and the payment of the Attorney General's commission shall not affect liability for any penalty or interest payable under this act. The Attorney General's commission shall be paid into the State Treasury, through the Department of Revenue, and credited to the general fund. The amount of the Attorney General's commission shall, in all cases, be added to the amount of the claim against the distributor, and shall be a lien against his property in like manner as the amount of the claim.

Section 15. Reports from Common Carriers.—Every person, including railroad companies, street, suburban and interurban, railway companies, pipe line companies, and water transportation companies, transporting liquid fuels in any manner, either in interstate or intrastate commerce, to a point within this Commonwealth from a point within or without the Commonwealth, shall report, under oath and affirmation, to the department, on or before the last day of each month, for the preceding month, all deliveries of liquid fuels made to points within this Commonwealth.

Such reports shall be on forms prescribed, prepared,

and furnished by the department, and shall state the names and addresses of the consignor and consignee, the number of gallons of liquid fuels transported, and any other information which the department may require.

**Penalty.** Any person violating any of the provisions of this section shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine of not more than one thousand dollars (\$1,000.00) and costs of prosecution, or to undergo imprisonment for not more than one year, or both.

**Section 16. Reward for Detection of Violations.**—The secretary is authorized to pay, out of any moneys appropriated from the Motor License Fund for the purpose, to any person, other than a State officer or employe, who brings to his attention any distributor who has failed to file the reports required and pay the tax imposed by this act, such sums as he may deem proper, not exceeding ten per centum of the amount of the tax, penalty, and interest due; but a reward shall not be paid hereunder unless and until collection of the delinquent tax shall have been made or the distributor shall have been convicted for violating this act.

**Section 17. Refunds.**—The Board of Finance and Revenue may refund to distributors taxes, penalties, and interest paid by them on liquid fuels delivered to the United States government, or paid as the result of an error of law or of fact or of both law and fact. Claims for refund shall be made under the procedure prescribed by The Fiscal Code.

All refunds of moneys allowed hereunder shall be paid from the Motor License Fund and the Liquid Fuels Tax Fund in amounts equal to the original distribution and payment of such moneys into said funds.

As much of the moneys, from time to time, in the Motor License Fund and the Liquid Fuels Tax Fund, as may be necessary, is hereby appropriated to the Board of Finance and Revenue for the purpose of making refunds as herein authorized. Estimates of the amounts to be expended from these funds for refunds, from time to time, by the board shall be submitted to the Governor for his approval or disapproval as in the case of other appropriations to administrative departments, boards, and commissions; and it shall be unlawful for the Auditor General to honor any requisition of the Board of Finance and Revenue for the expenditure of moneys hereunder in excess of the estimates approved by the Governor.

**Section 18. Enforcement.**—The department shall be charged with the enforcement of the provisions of this act. Such employes of the Commonwealth as are designated as "State Highway Patrolmen" shall aid the department in the enforcement of this act, and, for this

purpose, are hereby declared to be peace officers, and are hereby given police power and authority throughout the Commonwealth to arrest on view, without writ, rule, order, or process, any person known to have violated any of the provisions of this act.

Whenever any person acting for or on behalf of the department shall, in good faith, institute legal proceedings for any violations of the provisions of this act, and, for any reason, shall fail to recover costs of record, such costs shall be a charge upon the proper county, as shall such costs in the event defendant is imprisoned for failure to pay fine or costs, or both, and shall be audited and paid as are costs of like character in said county.

Section 19. Disposition of Fees, Fines and Forfeitures.—Except as otherwise in this act provided, and except as otherwise provided by the Constitution, fees, fines, penalties, and bail forfeited, that shall be received, recovered, paid, or collected under the provisions of this act, shall be paid into the State Treasury, through the department, and credited to the Motor License Fund.

Section 20. Certified Copies of Records.—The fee for a certified copy or certified photostat copy of any department record shall be one dollar (\$1.00), but fees shall not be charged for certified copies or certified photostatic copies of any department record furnished to Federal, State, county or municipal authorities.

Section 21. Uncollectible Checks.—Whenever any check, issued in payment of tax, penalty, or interest imposed by this act, shall be returned to the department as uncollectible, the department shall charge a fee of five dollars (\$5.00) per hundred dollars, or fractional part thereof, plus all protest fees, to the person presenting such check to the department.

Section 22. Violations.—(a) Any person who shall fail, neglect, or refuse to make the report and pay the tax, penalties, and interest imposed by this act, or who shall refuse to permit the department, or any agent appointed by it in writing, to examine his books, records, papers, storage tanks, or other equipment pertaining to the use or sale and delivery of liquid fuels within this Commonwealth, or who shall make any incomplete, false, or fraudulent report, or who shall attempt to do anything whatsoever to avoid a full disclosure of the amount of liquid fuels used or sold and delivered, or to avoid the payment of the whole or any part of the tax, penalties, and interest due, shall be guilty of a misdemeanor, and shall, upon conviction thereof, be sentenced to pay a fine not exceeding one thousand (\$1,000.00) dollars and costs of prosecution, or imprisonment for not more than one (1) year, or both. In the case of an association, any partner or member thereof, and in the case of a corporation, any officer

thereof, whose duty it was to make the report required by this act, shall be subject to imprisonment, as aforesaid, for failing to make the report required and attend to the payment of the tax imposed by this act. Such fine shall be in addition to any penalty imposed by any other section or subsection of this act. Upon any such conviction, all of the guilty distributor's permits shall be revoked.

(b) It shall be unlawful for any person to commit any of the following acts:

1. To display, or cause or to permit to be displayed, or to have in possession, any liquid fuels permit knowing the same to be fictitious or to have been suspended, cancelled, revoked, or altered;

2. To lend to, or knowingly permit the use of by, one not entitled thereto any liquid fuels permit issued to the person lending it or permitting to be used;

3. To display or to represent as one's own any liquid fuels permit not issued to the person displaying the same;

4. To use a false or fictitious name or give a false or fictitious address in any application or form required under the provisions of this act, or otherwise commit a fraud in any application, record, or report.

Penalty. Except as herein otherwise provided, any person violating any of the provisions of this section shall be guilty of a misdemeanor, unless such act is by any other law of this Commonwealth declared to be a felony, and shall, upon conviction thereof, be sentenced to pay a fine of not less than five hundred dollars (\$500.00) nor more than one thousand dollars (\$1,000.00), and costs of prosecution, or undergo imprisonment for not more than one (1) year, or both, in the discretion of the court.

Such fine shall be in addition to any penalty imposed by any other section or subsection of this act. Upon conviction all of the guilty person's liquid fuels permits shall be revoked.

Section 23. Saving Clause.—(a) The passage of this act shall not be taken or construed to relieve any person, association, or corporation, whatsoever, from the payment of any tax, penalty, or interest due or owing to the Commonwealth under any laws in force at the time this act becomes effective, or to affect or terminate any petitions, investigations, prosecutions, legal or other proceedings pending under such laws, or to prevent the commencement of any legal proceedings for violations of such laws heretofore committed, or for the recovery of taxes, penalties, or interest due or owing to the Commonwealth under such laws.

(b) Dealers and consumers having liquid fuels on hand at the effective date of this act, upon which no tax



has been paid, shall continue to collect the tax and make reports and payments of such tax to the department as required by the act, approved the first day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand thirty-seven), entitled "An act imposing a State tax on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, including all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable, and sold by dealers in this Commonwealth, except for the purpose of resale, or used by consumers when no tax thereon has been collected by dealers; providing for the collection of such tax, and the creation of liens; and for the distribution and use of the revenues derived from such tax; requiring bonds from dealers, and providing for the compensation of dealers; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers and consumers as defined in this act; providing for the issuing, revoking, and use of permits; and fixing penalties," until such liquid fuels on hand at the effective date of this act have been sold or consumed.

(c) All taxes, penalties, and interest, due under acts repealed by this act, that are collected or received by the department after the effective date of this act, shall be transmitted to the State Treasury, through the department, and credited to the Liquid Fuels Tax Fund and the Motor License Fund in the proportion provided in the act under which the tax was collected.

Section 24. Constitutional Construction.—The provisions of this act are severable, and, if any of its provisions shall be held unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this act. It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included herein.

Section 25. Acts of Assembly Repealed.—Except as provided in section twenty-three of this act, the following acts are hereby specifically repealed, from and after the effective date of this act:

The act approved May thirteenth, one thousand nine hundred and twenty-five (Pamphlet Laws, six hundred and seventy-one), entitled "An act to amend sections three and 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,

Act of May 13,  
1925 (P. L. 671).

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.' ”

Act of April 14,  
1927 (P. L. 201).

The act approved April fourteenth, one thousand nine hundred and twenty-seven (Pamphlet Laws, two hundred one), entitled “An act imposing a State tax on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, including all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable, and sold by dealers in this Commonwealth, except for the purpose of resale, or used by consumers when no tax thereon has been collected by dealers; providing for the collection of such tax, and the creation of liens; and for the distribution and use of the revenues derived from such tax; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers and consumers, as defined in this act; providing for the issuing, revoking, and use of permits; and fixing penalties.”

Act of May 1,  
1929 (P. L. 1037).

The act approved May first, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand thirty-seven), entitled “An act imposing a State tax on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, including all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable, and sold by dealers in this Commonwealth, except for the purpose of resale, or used by consumers when no tax thereon has been collected by dealers; providing for the collection of such tax, and the creation of liens; and for the distribution and use of the revenues derived from such tax; requiring bonds from dealers, and providing for the compensation of dealers; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers and consumers, as defined in this act; providing for the issuing, revoking, and use of permits; and fixing penalties.”

Act of May 3,  
1929 (P. L. 1037).

The act approved May third, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand five hundred thirty-seven), entitled “An act to amend section one of the act, approved the first day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, Act Number four hundred five), entitled ‘An act imposing a State tax on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, including all distillates of, and condensates

from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable, and sold by dealers in this Commonwealth, except for the purpose of resale, or used by consumers when no tax thereon has been collected by dealers; providing for the collection of such tax, and the creation of liens; and for the distribution and use of the revenues derived from such tax; requiring bonds from dealers, and providing for the compensation of dealers; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers and consumers, as defined in this act; providing for the issuing, revoking, and use of permits; and fixing penalties, exempting from the provisions of said act kerosene, fuel oil, and gas oil, not used in motor vehicles."

And all other acts or parts of acts inconsistent herewith shall be, and the same are, hereby repealed.

Section 26. Effective Date.—The provisions of this act shall be in force on and after June first, one thousand nine hundred and thirty-one.

APPROVED—The 21st day of May, A. D. 1931.

GIFFORD PINCHOT

No. 106

AN ACT

To designate the several judicial districts of the Commonwealth as required by the Constitution, and to provide for the election and commissioning of judges, learned in the law, for the said districts.

Section 1. Be it enacted, &c., That the judicial districts of the Commonwealth shall be numbered, composed, designated, and shall each have the number of judges, respectively, as follows:

The first district shall be composed of the city and county of Philadelphia, and shall have fifteen judges learned in the law in the common pleas, and six judges learned in the law in the orphans' court, and such judges of the municipal court as now or may hereafter be provided by law.

The second district, of the county of Lancaster, and shall have two judges learned in the law in the common pleas, and one judge learned in the law in the orphans' court.

The third district, of the county of Northampton, and shall have three judges learned in the law.

The fourth district, of the county of Tioga, and shall have one judge learned in the law.

The fifth district, of the county of Allegheny, and shall have fourteen judges learned in the law in the

Judicial  
apportion-  
ment.

First  
District.

Second  
District.

Third  
District.

Fourth  
District.

Fifth  
District.