

one thousand eight hundred and ninety-one, entitled, "An act relating to and defining the power and duties of police magistrates in cities of the second class," in so far as the same is not inconsistent herewith. The magistrates so appointed shall have all the powers and perform the duties given to and prescribed for said officers by existing laws for cities of the class aforesaid.

Powers and duties.

APPROVED—The 13th day of April, A. D. 1927.

JOHN S. FISHER

No. 159

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, 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," as amended.

Section 1. Be it enacted, &c., That section three 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," as last amended by the act, approved the thirteenth day of May, 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, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of re-

Liquid fuels.

Section 3 of act of June 15, 1923 (P. L. 834), as amended by act of May 13, 1925 (P. L. 671), further amended.

sale; 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,' as amended," be and the same is hereby amended to read as follows:

State tax.

Section 3. A State tax of [one cent] *two cents* a gallon, or fraction thereof, is hereby imposed on all liquid fuels sold in this Commonwealth for any purpose whatsoever except for the purpose of resale. In addition to such tax, an additional emergency State tax of one cent a gallon, or fraction thereof, is hereby imposed on all liquid fuels sold in this Commonwealth for any purpose whatsoever, except for the purpose of resale, during the [four] *two* years commencing on the first day of July, one thousand nine hundred and [twenty-three] *twenty-seven*, and ending on the thirtieth day of June, one thousand nine hundred and [twenty-seven] *twenty-nine*. The taxes hereby provided for shall be collected by the dealers selling liquid fuels to purchasers who purchase for purposes other than resale, and shall be paid by the dealer into the State Treasury in the manner and within the times here specified.

Emergency State tax.

Collection by dealers.

Method of ascertaining amount of tax.

Quarterly return to Auditor General.

Neglect or refusal to make return.

Section 9 amended.

Disposition of tax.

For the purpose of ascertaining the amount of the tax, it shall be the duty of every such dealer to transmit to the Auditor General, upon a form prescribed, prepared, and furnished by him, a statement or return, under oath or affirmation, of the liquid fuels sold by such dealer during the preceding three months ending the last days of March, June, September, and December of each year, which statement or return shall be filed with the Auditor General on or before the last days of January, April, July, and October, of each year, and shall show the number of gallons of such liquid fuels sold within the State during the said periods from the respective places of business of such dealer, and such further information as the Auditor General shall prescribe. If any such dealer shall neglect or refuse to make said statement or return, as herein required and provided, an addition of ten per centum of the amount of tax shall be added and collected on an account settled, as hereinafter provided.

Section 2. That section nine of said act, approved the fifteenth day of June, one thousand nine hundred and twenty-three, as last amended by said act, approved the thirteenth day of May, one thousand nine hundred and twenty-five, is hereby amended to read as follows:

Section 9. [Fifty] *Twenty-five* per centum of [all taxes] *the permanent two cent tax* collected under the provisions of this act [except the additional emergency State tax imposed by the provisions of this act] shall