

No. 167

AN ACT

To amend section one of the act, approved the fourteenth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, page 287), 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"; exempting from the provisions of said act kerosene, fuel oil, and gas oil.

Liquid fuels.

Section 1 of act
of April 14, 1927
(P. L. 287).

Section 1. Be it enacted, &c., That section one of the act, approved the fourteenth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, page 287), 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 sales 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," is hereby amended to read as follows:

Definitions.

Section 1. Be it enacted, &c., That the following words, terms, and phrases, used in this act are, for the purpose hereof, defined as follows:

"Liquid fuels."

(a) The term "liquid fuels" shall mean all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, *except kerosene, fuel oil, and gas oil*, and shall include all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments—said distillates and condensates being ordinarily designated as gasoline, naphtha, benzol, benzine, and alcohols so usable, but not restricted to such designations.

"Dealer."

(b) The word "dealer" shall include any person, firm, copartnership, association, or corporation, sell-

ing liquid fuels, as herein defined, to purchasers who purchase for purposes other than resale.

(c) The word "consumer" shall include any person, firm, copartnership, association, or corporation, who or which imports, or causes to be imported, into this Commonwealth, liquid fuels, as defined in this act, for his or its own use, and also any person, firm, copartnership, association, or corporation, who or which uses liquid fuels in this Commonwealth, not purchased from dealers, as defined in this act, and on which no tax was collected by a dealer under the provisions of this act. "Consumer."

APPROVED—The 14th day of April, A. D. 1927.

JOHN S. FISHER

No. 168

AN ACT

Providing for the acquisition by the Department of Forests and Waters, in the name of the Commonwealth, of certain lands in Jefferson, Forest, and Clarion Counties, Pennsylvania, belonging to the A. Cook Sons Company, for use as a State Park and Forest Reservation; making an appropriation for said acquisition; providing for the management of said property by said department and defining the uses to which the property shall be put.

Whereas, Under authority of an act of Assembly approved the fourteenth day of June, one thousand nine hundred and eleven, a commission was appointed by the Governor to investigate and report as to the advisability of purchase by the Commonwealth of seven thousand two hundred and nineteen acres of land of A. Cook Sons Company lying in Forest, Clarion, and Jefferson Counties, Pennsylvania, said lands to be set aside as a State park; and

Whereas, The report of said commission recommended the purchase of seven thousand two hundred and nineteen acres by the Commonwealth, for use as a State park, at the sum or price of six hundred thousand dollars (\$600,000) cash, reserving the oil and gas with the right to remove the same; and

Whereas, A corporation of the State of Pennsylvania, known as Cook Forest Association, has undertaken to procure subscriptions of money to assist in the purchase of said holdings of A. Cook Sons Company, for the purpose of conveying it to the Commonwealth for use as a State park and has secured subscriptions in the amount of about one hundred thousand dollars (\$100,000); and

Whereas, The amount necessary for said purchase is six hundred and fifty thousand dollars (\$650,000); and