

## No. 138

## AN ACT

Amending the act of January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 1965), entitled "An act imposing a permanent and a temporary State tax on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways; providing for the collection and lien of the tax and the distribution and use of the proceeds thereof; requiring dealer-users to secure licenses and to file bonds as a guarantee of payment of taxes, penalties, interest, fines, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; requiring registration of carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," increasing the amount of the \*additional tax for a limited time.

"Fuel Use  
Tax Act".

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

Section 4, act of  
January 14,  
1952, P. L.  
1965, amended  
May 31, 1955,  
Act No. 30,  
further amended.

Section 1. Section four, act of January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 1965), known as the "Fuel Use Tax Act," amended May thirty-one, one thousand nine hundred fifty-five (Act No. 30), is amended to read:

Section 4. Imposition of Tax; Exemptions.—A permanent excise tax at the rate of three cents (\$.03) a gallon or fractional part thereof is hereby imposed on all dealer-users upon the use, as herein defined, of fuel within this Commonwealth, to be computed in the manner hereinafter set forth. The tax herein imposed shall not apply on fuels not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States. The tax herein imposed and assessed shall be paid to the Commonwealth but once in respect to any fuels used within the Commonwealth. No tax is hereby imposed upon (1) any fuel that is used by or sold and delivered to the United States government, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (2) upon any fuel not in excess of fifty (50) gallons brought into this Commonwealth in the

\* "additional" in original.

fuel supply tanks or other fueling receptacles or devices of a motor vehicle, or (3) upon any fuel used by or sold or delivered for use in farm machinery or equipment, engaged in the production or harvesting of farm or agricultural products, involving the use of the public highways within a ten (10) mile radius of the domicile of the owner of the machinery or equipment, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (4) upon any fuel used by or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

In addition to such tax, an additional State excise tax of two cents (\$.02) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use, as herein defined, of fuel within this Commonwealth, within the limitations of the provisions of this section, for the period beginning February first, one thousand nine hundred fifty-two and ending on the thirty-first day of May, one thousand nine hundred fifty-seven.

*In addition to the foregoing taxes, a further additional State excise tax of one cent (\$.01) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use, as herein defined, of the fuel within this Commonwealth, within the limitations of the provisions of this section, for the period beginning the tenth day after the effective date of this amending act and ending at the end of two years thereafter.*

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

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No. 139

AN ACT

Amending the act of June fourteen, one thousand nine hundred thirty-five (Pamphlet Laws 341), entitled, as amended, "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons,