

No. 31

AN ACT

Amending the act of January 14, 1952 (P. L. 1965) entitled, as amended, "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; imposing a permanent tax on the fuels used in aircraft or aircraft engines; 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," extending the provisions of one additional tax for a limited time.

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

Fuel Use
Tax Act.

Section 1. Section 4, act of January 14, 1952 (P. L. 1965), known as the "Fuel Use Tax Act," amended May 28, 1956 (P. L. 1782), is amended to read:

Section 4, act of
January 14,
1952, P. L. 1965,
amended May
28, 1956, P. L.
1782, further
amended.

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 of fuel within this Commonwealth, except the use of fuel in aircraft or aircraft engines, 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 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 of fuel within this Commonwealth, except the use of fuel in aircraft or aircraft engines, 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] *fifty-nine*.

[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 of the fuel within this Commonwealth, except the use of fuel in aircraft or aircraft engines, within the limitations of the provisions of this section for the period beginning the thirteenth day of September, one thousand nine hundred fifty-five, and ending at the end of two years thereafter.]

In lieu of the foregoing taxes, a permanent excise tax at the rate of one and one-half cents a gallon, or fractional part thereof, is hereby imposed on all dealer-users upon the use of fuel in propeller-driven aircraft or aircraft engines, and one and one-half cents a gallon, or fractional part thereof, of fuel used in jet or turbo-jet propelled aircraft or aircraft engines, 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. 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 brought into this Commonwealth in the fuel supply tanks or other fueling receptacles or devices of an aircraft or aircraft engine, or (3) upon any fuel used or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions for official use, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

The Pennsylvania Aeronautics Commission is authorized to make allocations of taxes collected under this act to airports in proportion to the average of their allocations received from the Pennsylvania Aeronautics Commission during the period for which they have received such allocations not to exceed five (5) years or, in the

case of airports having no such allocation experience, in equal proportion with other airports based upon comparative collections under this tax.

Section 2. This act shall take effect June 1, 1957.

Effective date.

APPROVED—The 9th day of April, A. D. 1957.

GEORGE M. LEADER

No. 32

AN ACT

Amending the act of June 24, 1939 (P. L. 872), entitled "An act to consolidate, amend and revise the penal laws of the Commonwealth," providing penalties for violation of rules governing State Parks, State Forest Picnic Areas, State Forest Monuments and State Historical Parks.

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

The Penal Code.

Section 1. Section 937, act of June *24, 1939 (P. L. 872), known as "The Penal Code," is amended to read:

Section 937, act of June 24, 1939, P. L. 872, amended.

Section 937. Violation of [State Forest] Rules *Governing State Forest Reserves, State Parks, State Forest Picnic Areas, State Forest Monuments and State Historical Parks*.—Whoever wilfully, negligently or maliciously violates any of the rules made for the government of [the] State Forest Reserves, *State Parks, State Forest Picnic Areas, State Forest Monuments or State Historical Parks*, or cuts, tears down, defaces or otherwise mutilates, injures or destroys any of the copies of the rules or other notices relating to [forest] administration of any of the *aforementioned lands*, which may be posted therein by the Department of Forests and Waters or any of its officers or agents, is guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to pay a fine not exceeding one hundred dollars (\$100) for each offense, or imprisonment not exceeding thirty (30) days, or both, with costs of suit. No conviction shall be had for any act committed in violation of this section, unless it shall affirmatively appear that copies of such rules or notices were prominently posted in, upon or about said [forest reserves] *lands*.

All fines collected for the violation of any of the provisions of this section shall be paid to the Secretary of Forests and Waters who shall pay the same to the State Treasurer, for the use of the Commonwealth.

Section 2. This act shall take effect in thirty days.

Effective date.

APPROVED—The 12th day of April, A. D. 1957.

GEORGE M. LEADER

* "4" in original.