

election, (1) not less than two and one-half per centum upon each dollar of net income of such corporation last reported as received or accrued during an entire preceding year or of such multiple of the net income last reported for a portion of such year as the entire year bears to the portion of the year for which the net income had been reported, or (2) not less than ten per centum upon each dollar of net income of such corporation received or accrued during the first three months of the current calendar or fiscal year, whichever is applicable. For the taxable years one thousand nine hundred fifty-six, one thousand nine hundred fifty-seven, one thousand nine hundred fifty-eight, [and] one thousand nine hundred fifty-nine, *one thousand nine hundred sixty, and one thousand nine hundred sixty-one*, every corporation upon the date its tentative report is required herein to be made shall pay on account of the tax due for the current year, at its election, (1) not less than three per centum upon each dollar of net income of such corporation last reported as received or accrued during an entire preceding year or of such multiple of the net income last reported for a portion of such year as the entire year bears to the portion of the year for which the net income had been reported, or (2) not less than twelve per centum upon each dollar of net income of such corporation received or accrued during the first three months of the current calendar or fiscal year, whichever is applicable. The remaining portion of the tax due shall be paid upon the date the corporation's annual report is required herein to be made.

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Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 1st day of June, A. D. 1959.

DAVID L. LAWRENCE

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No. 65

AN ACT

Amending the act of May 21, 1931 (P. L. 149), entitled, as amended, "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 practically, and commercially suitable for use 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," extending the provisions of one additional tax for a limited time.

The Liquid Fuels  
Tax Act.

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

Section 4, act of  
May 21, 1931,  
P. L. 149,  
amended April  
9, 1957, P. L.  
55, further  
amended.

Section 1. Section 4, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended April 9, 1957 (P. L. 55), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent 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 and excepting liquid fuels used as fuel in aircraft or aircraft engines. The tax herein imposed and assessed shall be collected by and paid to the Commonwealth but once in respect to any liquid fuels.

In addition to such tax an additional State tax of two 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 for the period beginning the first day of July, one thousand nine hundred thirty-five, and ending on the thirty-first day of May, one thousand nine hundred [fifty-nine] *sixty-one*.

In lieu of the foregoing taxes, a permanent State tax of one and one-half 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 for use as fuel in propeller-driven aircraft or aircraft engines, and one and one-half cents a gallon, or fractional part thereof, upon all liquid fuels used or sold and delivered by distributors within this Commonwealth for use as fuel in jet or turbo-jet propelled aircraft and aircraft engines.

Distributors shall be liable to the Commonwealth for the collection and payment of the tax imposed by this act. The tax imposed by this act shall be collected by the distributor at the time the liquid fuels are used or sold and delivered by the distributor and shall be borne by the consumer.

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

The department shall allow such handling and storage losses of liquid fuels as are substantiated to its satisfaction.

Section 2. This act shall take effect June 1, 1959.

Act effective immediately.

APPROVED—The 1st day of June, A. D. 1959.

DAVID L. LAWRENCE

No. 66

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 "Fuel Use Tax Act," amended April 9, 1957 (P. L. 57), is amended to read.

Section 4, act of  
January 14,  
1952, P. L. 1965,  
amended April  
9, 1957, P. L.  
57, 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