

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," by increasing the permanent rate of tax and eliminating the temporary tax.

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 December 28, 1959, P. L. 2032, further amended.

Section 1. Section 4, act of January 14, 1952 (P. L. 1965), known as the "Fuel Use Tax Act," amended December 28, 1959 (P. L. 2032), is amended to read:

Section 4. Imposition of Tax; Exemptions.—A permanent excise tax at the rate of [three cents (\$.03)] *seven cents (\$.07)* 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 sixty-one.]

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 piston engine aircraft or aircraft engines, and except as hereinafter provided, one and one-half cents a gallon or fractional part thereof of fuel used in turbine propeller jet, turbo-jet, or jet driven aircraft or aircraft engines, to be computed in the manner hereinafter set forth. For the period beginning January 1, 1960, and ending May 31, 1961, a State tax of one cent 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 turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines. 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 Com-

mission 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.

Effective date. Section 2. This act shall take effect April 1, 1961.

APPROVED—The 9th day of February, A. D. 1961.

DAVID L. LAWRENCE

No. 7

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," increasing the permanent rate of tax and eliminating the temporary tax.

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 December 28, 1959, P. L. 2023, further amended.

Section 1. Section 4, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended December 28, 1959 (P. L. 2023), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of [three] *seven 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.