

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.

[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 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 piston engine aircraft or aircraft engines, and, except as hereinafter provided, 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 turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines. 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.

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 April 1, 1961. Effective date.

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

DAVID L. LAWRENCE

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No. 8

AN ACT

Amending the act of June 1, 1956 (P. L. 1944), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the