

No. 480

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," providing for filing and restating the nature and extent of the priority of liens for taxes under said act, providing for the expiration and renewal of such liens and saving such liens from discharge in certain cases.

Fuel Use Tax Act.

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

Subsections (a) and (b), section 13, act of January 14, 1952, P. L. 1965, amended.

Section 1. Subsections (a) and (b) of section 13, act of January 14, 1952 (P. L. 1965), known as the "Fuel Use Tax Act," are amended to read:

Section 13. Lien of Taxes, Penalties, Interest, Fees and Fines.—(a) All *unpaid* taxes herein imposed and [unpaid] penalties, interest, fees and fines due by any person shall be a lien upon the franchises and property, both real and personal, of such person [from the date said taxes, penalties, interest, fees and fines are due and payable as provided in this act; and if and when recorded, as provided in clause (b) hereof, shall have priority over any subsequent lien or encumbrance whatsoever, except the lien of other State taxes having priority by law, and except also, that such taxes, penalties, interest, fees and fines shall have priority over a mortgage only if the liens thereof were filed of record, as provided in clause (b) hereof, prior to the recording of the mortgage], *but only after such lien has been entered and docketed of record by the prothonotary of the county where such property is situated. Such lien shall have priority from the date of its entry of record, and shall be fully paid and satisfied out of the proceeds of any judicial sale of property subject thereto before any other obligation, judgment, claim, lien or estate to which said property may subsequently become subject, except costs of the sale and of the writ upon which the sale was made, and real estate taxes and municipal claims against*

such property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property subject to a lien imposed hereunder upon a lien or claim over which the lien imposed hereunder has priority, as aforesaid, such sale shall discharge the lien imposed hereunder to the extent only that the proceeds are applied to its payment, and such lien shall continue in full force and effect as to the balance remaining unpaid.

(b) Liens and statements of all taxes, penalties, interest, fees and fines herein imposed, due and unpaid certified by the secretary or his representative, [shall] *may at any time* be transmitted to the prothonotaries of the respective counties of the Commonwealth, through the Department of Justice, to be entered of record [as of the date due and payable, upon which record it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed] *forthwith and indexed as judgments are now indexed and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address. No prothonotary shall require, as a condition precedent to the entry of such liens, the payment of costs incident thereto. Such liens shall continue for five (5) years from the date of entry and may be revived and continued in the manner now or hereafter provided for the renewal of judgments or as may be provided in "The Fiscal Code," as amended.*

* * * * *

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 24th day of August, A. D. 1963.

WILLIAM W. SCRANTON

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No. 481

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