

No. 65

AN ACT

SB 10

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," providing for certain refunds.

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

Section 1. Section 17, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended March 12, 1957 (P. L. 8), is amended by adding, after the second paragraph, three new paragraphs to read:

Section 17. Refunds. —* * *

When the tax imposed by this act shall have been paid and the fuel on which such tax has been imposed shall have been consumed in the operation of motorboats or watercraft upon the waters of the Commonwealth, including waterways bordering on the Commonwealth, the full amount of such tax shall be refunded to the Boating Fund of the Fish Commission on petition to the Board of Finance and Revenue in accordance with prescribed procedures.

In accordance with such procedures, the Pennsylvania Fish Commission shall biannually calculate the amount of liquid fuels tax consumed by said motorcraft and furnish such information relating to its calculations and data as may be prescribed or required by the Board of Finance and Revenue. This board shall review the petition and motorboat fuel consumption calculations of the Pennsylvania Fish Commission and then determine the amount of liquid fuels tax paid on liquid fuels consumed in the propulsion of motorboats and other motorcraft on the waters of the Commonwealth, including waterways bordering on the Commonwealth, and shall certify to the State Treasurer to refund annually to the Boating Fund of the Fish Commission the amount so determined. The Department of Highways shall be accorded the right to appear at such proceedings and make its views known.

Said moneys shall be used by the Pennsylvania Fish Commission acting by itself or by agreement with other State and Federal agencies including, but not limited to, the Navigation Commission for the

Delaware River, the Department of Forests and Waters, the Department of Health, and the Federal Bureau of Outdoor Recreation, only for the improvement of the waters of Pennsylvania on which motorboats are permitted to operate and may be used, including but not limited to the development and construction of motorboat areas; the dredging and clearing of water areas where motorboats can be used; the placement and replacement of navigational aids; the purchase, development and maintenance of public access sites and facilities to and on waters where motorboating is permitted; the patrolling of motorboating waters; the publishing of nautical charts in those areas of Pennsylvania not covered by nautical charts published by the United States Coast and Geodetic Survey or the United States Army Engineers; and the administrative expenses arising out of such activities.

* * *

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of July, A. D. 1969.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 65.


Secretary of the Commonwealth.