

## No. 56

## AN ACT

## SB 1061

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," changing the dates for making reports.

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

Section 1. Subsection (a) of section 10, act of May 21, 1931 (P.L.149), known as "The Liquid Fuels Tax Act," amended November 24, 1967 (P.L.545) and May 24, 1968 (Act No. 67) is amended to read:

Section 10. Disposition and Use of Tax.—(a) One-half cent per gallon of the permanent tax collected under the provisions of this act shall be paid into the Liquid Fuels Tax Fund of the State Treasury; and such moneys, paid into said fund, are hereby specifically appropriated for the purposes hereinafter set forth.

The moneys so paid into the Liquid Fuels Tax Fund, except those that are refunded as hereinafter provided, shall be paid to the respective counties of this Commonwealth, less such amounts as represent the difference between the annual fees prescribed in sections 709 and 710 of "The Vehicle Code" and those fees charged pursuant to section 710.1 of "The Vehicle Code" for annual registration of each motor vehicle operated by mass transportation systems, on the first day of June and December of each year, in the ratio that the average return made during the three (3) preceding years to each county bears to the average amount returned to all counties for the three preceding years: Provided, That the distribution of tax to the counties from the Liquid Fuels Tax Fund that is payable the first day of August, one thousand nine hundred and thirty-one, shall be made under the provisions of the acts of Assembly repealed by this act. Such amounts as represent the difference between the annual fees prescribed in sections 709 and 710 of "The Vehicle Code" and those fees charged pursuant to section 710.1 of "The Vehicle Code" shall be paid into the Motor License Fund. /

All moneys received by the counties hereunder shall be deposited and maintained in a special fund designated as the "County Liquid Fuels Tax Fund" into which no other moneys shall be deposited and commingled,

except in any county which does not have sufficient money in such special fund to provide for payments designated in the current annual budget for payment from such special fund for the purposes of construction, reconstruction, maintenance and repair of roads, highways and bridges, property damages, compensation of viewers for services in eminent domain proceedings involving roads, highways and bridges, interest and principal payments on road or bridge bonds, or sinking fund charges for such bonds becoming due within the current calendar year and for the acquisition, maintenance, repair and operation of traffic signs and traffic signals, and for the erection and maintenance of stop and go signal lights, blinkers or other like traffic control devices. The county, for the purpose of such payments and such payments only, may borrow and place in such special fund moneys, not in excess of the liquid fuels tax funds to be received during the current calendar year, and all such loans shall be repaid from such special fund before the expiration of the current calendar year and not thereafter. Moneys so received and deposited shall be used only for the purpose of construction, reconstruction, maintenance, and repair of roads, highways and bridges, including the payment of property damage and compensation of viewers for services in eminent domain proceedings involving such roads, highways and bridges, now due or hereafter to become due, occasioned by or the relocation or construction of highways and bridges and for the payment of interest and sinking fund charges on bonds issued or used for highways and bridge purposes, or on so much of any bonds as have been used for such purposes and for the acquisition, maintenance, repair and operation of traffic signs and traffic signals and all payments made by any county, either directly or indirectly, prior to the first day of January, one thousand nine hundred and forty-six, for any or all such purposes are hereby validated: Provided, That no expenditures from the county liquid fuels tax fund shall be made by the county commissioners for new construction on roads or bridges without first having obtained the approval of the plans for such construction from the Department of Highways: And provided further, That the county commissioners shall not allocate moneys from the county liquid fuels tax fund to any political subdivision within the county, until the application and the contracts or plans for the proposed expenditures have been made on forms, prescribed, prepared and furnished, and first approved by the Department of Highways. The county commissioners of each county shall make to the Department of Highways, on or before the fifteenth day of January [and July] for the [periods] *period* ending December thirty-first [and June thirtieth, respectively,] of each year, on forms prescribed, prepared, and furnished by the Department of Highways, a report showing the receipts and expenditures of such moneys received by the county, from the Commonwealth under the provisions of this section. Copies of such [reports] *report* shall be transmitted to the department and to the Department of the Auditor General for audit. Upon the failure of the

county commissioners to file [**any one of such reports**] *such report*, or to make any payments, allocations or expenditures, in compliance with the provisions of this section, the department shall withhold further payments to the county out of the Liquid Fuels Tax Fund until the delinquent report is filed, transmitted, or said moneys allocated, or said expenditures for the prior [**six**] *twelve* months are approved by the Department of Highways.

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Section 2. This act shall take effect immediately.

APPROVED—The 5th day of March, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 56.



*Joseph P. Kelly*  
Secretary of the Commonwealth.