

No. 10

AN ACT

HB 758

Amending the act of May 21, 1931 (P.L. 149, No. 105), 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," excepting from taxation liquid fuels delivered to second class county port authorities and nonpublic schools.

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

Section 1. Section 4, act of May 21, 1931 (P.L. 149, No. 105), known as "The Liquid Fuels Tax Act," amended March 3, 1970 (P.L. 109, No. 41), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of eight 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 and excepting liquid fuels delivered to the Commonwealth, [and] every political subdivision, *any second class county port authority and nonpublic schools not operated for profit* on presentation of evidence satisfactory to the department. The tax herein imposed and assessed shall be collected by and paid to the Commonwealth but once in respect to any liquid fuels.

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. Beginning January 1, 1960, and thereafter, 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 department shall allow such handling and storage losses of liquid fuels as are substantiated to its satisfaction.

Section 2. Section 12, act of April 6, 1956 (P.L.1414, No.465), known as the "Second Class County Port Authority Act," is repealed in so far as it is inconsistent herewith.

Section 3. This act shall take effect immediately.

APPROVED—The 1st day of February, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 10.

A handwritten signature in cursive script, reading "C. McLaughlin Tucker".

Secretary of the Commonwealth.