

No. 368.

AN ACT

Imposing a State tax on gasoline, and on all other liquids containing any derivative of petroleum or natural gas, produced, prepared, or compounded or usable for the purpose of generating power by means of internal combustion and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax and for the distribution and use of the revenues derived therefrom; making an appropriation; and fixing penalties.

Section 1. Be it enacted, &c., That the word "gasoline," as used in this act, shall include the liquid, derived from petroleum or natural gas, commonly known or sold as gasoline, and all other liquids, by whatsoever same known or sold, containing any derivative of petroleum or natural gas, and produced, prepared, or compounded for the purpose of generating power by means of internal combustion, or which may be used for such purpose. A State tax of one cent a gallon, or fraction thereof, is hereby imposed on all gasoline sold in this Commonwealth for any purpose whatsoever, except for the purpose of resale. The tax hereby provided for shall be collected by the person, firm, association, or corporation, selling gasoline to purchasers who purchase for purposes other than resale, and shall be paid by the said person, firm, association, or corporation into the general fund of the State Treasury, in the manner and within the time hereinafter specified.

Section 2. Fifty per centum of all taxes collected under the provisions of this act shall be credited to the county where the tax was collected, and shall be used only for the purpose of the construction, reconstruction, maintenance, and repair of roads and highways, and for the payment of the interest on county bonds issued for road purposes, and shall be paid over to such county semiannually on the first day of August and February of each year.

Section 3. Every person, or the treasurer or other proper officer of every association, copartnership, or corporation, selling gasoline at wholesale or at retail, shall, on or before the last day of each month, transmit to the Auditor General a statement, under oath or affirmation, on such forms as the Auditor General shall prescribe, of the total number of gallons of gasoline sold, except such as was sold for the purpose of resale, during the preceding calendar month and made taxable by this act, and shall, at the same time, pay to the State Treasurer the amount of tax due for such preceding calendar month.

If any such person, association, copartnership, or corporation neglects or refuses to make said return,

Tax on gasoline.

Gasoline defined

Amount of tax.

By whom collected.

State Treasurer shall pay counties fifty per cent.

Reports to Auditor General.

Payment to State Treasurer.

Failure to report or pay.

or to pay the tax at the time hereinbefore provided, the amount thereof, with an addition of ten per centum thereof, shall be collected on an account settled by the Auditor General and State Treasurer, as other taxes are settled and collected.

By whom tax is payable.

Section 4. The tax imposed by this act shall be paid by the person, firm, association, or corporation, purchasing gasoline for his or its own use and not for the purpose of resale; and every person, firm, association, or corporation, required by section one of this act to collect the tax herein specified, shall state the amount of such tax separately from the price of the said gasoline, and any one failing so to state separately the tax and price of the said gasoline shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding two hundred and fifty dollars (\$250) for each offense.

Price and tax shall be separately stated.

Misdemeanor.

Penalty.

Examinations of books and papers.

Section 5. The Auditor General, or any agent appointed in writing by him, is hereby authorized to examine the books and papers of any person, association, copartnership, or corporation, pertaining to the business made taxable by this act, to verify the accuracy of any return made under the provisions of this act, and, in the collection of said tax, the Auditor General and State Treasurer shall have all the powers now vested in them by the laws of the Commonwealth for the collection of State taxes; but any information gained by the Auditor General, or any other person, as a result of the reports, investigations, or verifications herein required to be made, shall be confidential, and any person divulging such information shall be guilty of a misdemeanor, and, upon conviction, shall be sentenced to pay a fine of not more than one thousand dollars (\$1,000), or to undergo an imprisonment of not more than one year, or both.

Disclosures.

Misdemeanor.

Penalty.

Failure to pay or make returns, etc.

Section 6. Any person, association, copartnership, or corporation, or the officers, directors, trustees, or members of any association, copartnership, or corporation, who fail, neglect, or refuse to make the returns and to pay the tax as herein prescribed, or who refuse to permit the Auditor General, or any agent appointed by him in writing, to examine the books or papers of such person, association, copartnership, or corporation, pertaining to the business made taxable by this act, or who makes any incomplete, false, or fraudulent return hereunder, or who does, or attempts to do, anything whatsoever to avoid a full disclosure of the amount of business done, or to avoid the payment of the whole or any part of the tax due, shall be guilty of a misdemeanor, and, on conviction, shall be sentenced to pay a fine not exceeding one thousand dollars (\$1,000), or, in the case of an individual, to undergo

Misdemeanor.

Penalty.

imprisonment not exceeding six months, or both. Such penalty shall be in addition to the penalty imposed by section three of this act.

Section 7. All fines collected under this act shall be paid to the State Treasurer, and by him credited and paid as provided in section two hereof.

Disposition of fines.

Section 8. The provisions of this act are severable, and, if any of its provisions shall be held unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of the act. It is hereby declared as a legislative intent that this act would have been adopted had such unconstitutional provisions not been included therein.

Construction.

Section 9. This act shall take effect on the first day of September, one thousand nine hundred and twenty-one.

When effective.

APPROVED—The 20th day of May, A. D. 1921.

WM. C. SPROUL.

No. 369.

AN ACT

To amend sections one hundred one, one hundred sixteen as amended, one hundred seventeen, two hundred twelve as amended, and three hundred one as amended, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith"; and providing for the creation of union school districts and the government thereof, by adding to article one, sections one hundred twenty-seven, one hundred twenty-eight, one hundred twenty-nine, and one hundred thirty.

School districts.

Act of May 18, 1911 (P. L. 309), amended.

Section 1. Be it enacted, &c., That section one hundred one of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith," which reads as follows:—

"Section 101. Each city, incorporated town, borough, or township in this Commonwealth, now existing or hereafter created, shall constitute a separate school district, to be designated and known as the 'School District of,' and the several school districts

Section 101, cited for amendment.