

## No. 136

## AN ACT

To amend the definition of "Liquid Fuels" contained in section two of the act, approved the twenty-first day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, Act No. One Hundred Five), entitled "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 ordinarily, practically, and commercially usable 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," by excluding certain naphthas, and kerosene, fuel oil, and gas oil, not used in internal combustion engines to propel vehicles on the public highways in the Commonwealth.

## Liquid fuels.

"Liquid fuels," as defined in act of May 21, 1931 (P. L., Act No. 105), amended.

Section 1. Be it enacted, &c., That the definition of "Liquid Fuels," contained in section two of the act, approved the twenty-first day of May, one thousand nine hundred and thirty-one (Pamphlet Laws, Act No. one hundred five), entitled "An act imposing a State tax, payable by those herein defined as distributors, on the liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable 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," is hereby amended to read as follows:

"Liquid Fuels." All distillates of, and condensates from, petroleum, natural gas, coal, coal tar, vegetable ferments, and other oils, including among others, gasoline, naphtha, benzol, benzine, [kerosene, fuel oil, gas oil,] or alcohols, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, *except kerosene, fuel oil, and gas oil: Provided, That petroleum naphtha, which distil, by American Society of Testing Materials Method D 86-27, or United States Bureau of Mines Method 100.13, not more than nine (9) per centum at 176° F., sold for any purpose other than use in internal com-*

*bustion engines for the generation of power, and which are not ordinarily, practically, and commercially usable in internal combustion engines, are not included in the definition of "liquid fuels": Provided, further, That kerosene, fuel oil, and gas oil used in internal combustion engines for the generation of power to propel vehicles of any kind or character, which use the public highways in this Commonwealth, shall be included within the definition of "liquid fuels."*

Section 2. If the last proviso at the end of the definition of "liquid fuels," contained in section two of the act which this act amends, should be held by any court of competent jurisdiction to be unconstitutional, the invalidity of said proviso shall not affect any other amendment of said definition which is effected by this act. The General Assembly hereby declares that it would have passed this act omitting said proviso if it had been advised of the unconstitutionality thereof at the time this act was passed.

Constitutionality.

Legislative intent.

Section 3. This act shall become effective on the first day of June, one thousand nine hundred and thirty-one.

Effective date.

APPROVED—The 1st day of June, A. D. 1931.

GIFFORD PINCHOT

No. 137

AN ACT

Requiring retail dealers in liquid fuels to state the rate of the liquid fuels tax, separately from the price of such liquid fuels, on liquid fuel price display signs; and imposing a penalty.

Section 1. Be it enacted, &c., That every person, copartnership, association or corporation engaged in the retail sale of liquid fuels, as defined by law for purposes of taxation, shall state the rate of the liquid fuels tax, per gallon, separately from the price of such liquid fuels, on all liquid fuel price display signs. The price of liquid fuel and the tax rate shall be stated in the same size on such signs in letters and figures not less than two inches in height and in such manner that purchasers may readily see the same.

Liquid fuels.

Tax rate to be stated separately on display signs.

Size of letters.

Section 2. Any person, partnership, association or corporation violating any of the provisions of section one of this act shall, upon conviction in a summary proceeding, be sentenced to pay a fine of twenty-five dollars, and costs of prosecution, and, in default of payment thereof, such person or the partners of such partnership or the officers of such association or corporation shall undergo imprisonment for not more than ten days.

Violation.

Penalty.