

has become unable to care for himself, his family, or his property, or has become a burden on the public, may be admitted to the hospital or clinical facilities established or contracted for under section four of this act, as follows:

* * * * *

(c) Court commitment upon petition.

Concurrent
Jurisdiction.

(1) A petition to commit any person may be presented to the court of common pleas of the county in which such person is a resident or may be found, *or if a resident of or found in Philadelphia either to a court of common pleas or to the Municipal Court of Philadelphia*, and notice thereof shall be given to the Director, who shall immediately certify to the court whether facilities are available to receive the person referred to in the petition in the event that the court should order his commitment.

* * * * *

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

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No. 29

AN ACT

Amending the act of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 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," extending the provisions of the additional tax for a limited time.

"The Liquid
Fuels Tax Act."

Section 4, act of
May 21, 1931,
P. L. 149, as last
amended by act
of May 27, 1953,
P. L. 252, fur-
ther amended.

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

Section 1. Section four, act of May twenty-one, one thousand nine hundred thirty-one (Pamphlet Laws 149), known as "The Liquid Fuels Tax Act," amended May twenty-seven, one thousand nine hundred fifty-three (Pamphlet Laws 252), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of three 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. [Provided That the] *The* tax herein imposed and assessed shall be collected by and paid to the Commonwealth but once in respect to any liquid fuels.

In addition to such tax an additional State tax of two 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 the period beginning the first day of July, one thousand nine hundred thirty-five, and ending on the thirty-first day of May, one thousand nine hundred [fifty-five] *fifty-seven*.

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 tax shall be payable upon liquid fuels sold and delivered to or used by the Commonwealth and every political subdivision thereof.

The department shall allow such *handling and storage* losses of liquid fuels as are substantiated to its satisfaction.

Section 2. This act shall take effect June one, one thousand nine hundred fifty-five.

Act effective
June 1, 1955.

APPROVED—The 31st day of May, A. D. 1955.

GEORGE M. LEADER

No. 30

AN ACT

Amending the act of January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 1965), entitled "An act imposing a permanent and a temporary State tax on fuels used within the Commonwealth in internal combustion engines for the generation of power to propel motor vehicles using the public highways; providing for the collection and lien of the tax and the distribution and use of the proceeds thereof; requiring dealer-users to secure licenses and to file bonds as a guarantee of payment of taxes, penalties, interest, fines, un-