

mates of the amounts to be expended from these funds for refunds and reimbursements, from time to time, by the board shall be submitted to the Governor for his approval or disapproval as in the case of other appropriations to administrative departments, boards, and commissions; and it shall be unlawful for the Auditor General to honor any requisition of the Board of Finance and Revenue for the expenditure of moneys hereunder in excess of the estimates approved by the Governor.

The provisions of this section relating to partial reimbursement of taxes paid on liquid fuels consumed in the operation of tractors and powered machines for purposes relating to the actual production of farm products shall apply only to liquid fuels purchased on and after the first day of July, one thousand nine hundred forty-nine, and before the thirtieth day of June, one thousand nine hundred fifty-five.

The Pennsylvania Aeronautics Commission is authorized to make allocations of taxes collected under this act to airports in proportion to the average of their allocations received from the Pennsylvania Aeronautics Commission during the period for which they have received such allocations not to exceed five years or, in the case of airports having no such allocation experience, in equal proportion with other airports based upon comparative collections under this tax. In no case shall the amount apportioned to the airport be less than the highest amount apportioned in any one of the previous five years.

Effective date.

Section 6. The provisions of this act shall become effective the first day of June, one thousand nine hundred fifty-six.

APPROVED—The 28th day of May, A. D. 1956.

GEORGE M. LEADER

No. 595

AN ACT

To amend the title and sections two and four of the act, approved the fourteenth day of January, one thousand nine hundred fifty-two (1951-1952 Pamphlet Laws 1965), entitled "An act imposing a permanent and 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, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; requiring registration of

carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," by imposing a tax on fuels used in aircraft or aircraft engines, fixing the amount thereof, and changing definitions of dealer-users fuels and use.

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

Fuel Use Tax Act.

Section 1. The title of the act approved the fourteenth day of January, one thousand nine hundred fifty-two (1951-1952 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, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; requiring registration of carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes, penalties and interest illegally or erroneously collected from licensees; and providing penalties," is hereby amended to read as follows:

The title, act of January 14, 1952, P. L. 1965, amended.

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; *imposing a permanent tax on the fuels used in aircraft or aircraft engines*; 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, uncollectible check fees and Attorney General's fees, to file reports and to compile and retain certain records; requiring registration of carriers for hire; imposing duties on such persons; requiring persons selling or delivering fuels to licensed dealer-users to furnish information; imposing certain costs on counties; conferring powers and imposing duties on State officers and departments; providing for refunds of taxes,

The Title.

penalties and interest illegally or erroneously collected from licensees; and providing penalties.

Certain definitions in section 2, act of January 14, 1952, P. L. 1965, amended.

Section 2. The definitions of "Dealer-User," "Fuels" and "Use" in section two of said act are hereby amended to read as follows:

Section 2. Definitions.—The following words, terms and phrases when used in this act shall have the meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning.

* * * * *

"Dealer-user" shall mean and include any person who delivers or places fuels into the fuel supply tanks or other fueling receptacles or devices of *an aircraft or aircraft engine or of a motor vehicle*, or who uses fuels within the meaning of the word "use" as defined in this section.

* * * * *

"Fuels" shall mean and include all combustible gases and liquids used *for the generation of power in aircraft or aircraft engines or used in an internal combustion engine for the generation of power to propel vehicles of any kind or character on the public highways, except such fuels as are defined as liquid fuels by the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws 149), known as "The Liquid Fuels Tax Act," and its amendments.*

* * * * *

"Use" shall mean and include (a) the importation into this Commonwealth of fuels in the fuel supply tanks or other fueling receptacles or devices of a motor vehicle in excess of fifty (50) gallons, and (b) the delivery or placing of fuels into the fuel supply tanks or other fueling receptacles or devices of *an aircraft or aircraft engine or of a motor vehicle in this Commonwealth for use in whole or part for the generation of power in the aircraft or aircraft engine or in whole or in part for the generation of power to propel such motor vehicle on the public highways of this Commonwealth. The delivery of fuels into such supply tanks or other fueling receptacles or devices shall constitute a conclusive presumption that the fuel so delivered is to be used in propelling such motor vehicles on the public highways of this Commonwealth or for the generation of power in aircraft or aircraft engines.*

Section 3. Section four of said act as last amended by the act, approved the thirty-first day of May, one thousand nine hundred fifty-five (Pamphlet Laws 59) (Act No. 30), and the act approved the third day of September, one thousand nine hundred fifty-five (Pamphlet Laws 560) (Act No. 138), is hereby further amended to read as follows:

Section 4, act of January 14, 1952, P. L. 1965, last amended May 31, 1955, P. L. 59, and September 3, 1955, P. L. 560, further amended.

Section 4. Imposition of Tax; Exemptions.—A permanent excise tax at the rate of three cents (\$.03) a gallon or fractional part thereof is hereby imposed on all dealer-users upon the use [, as herein defined,] of fuel within this Commonwealth, *except the use of fuel in aircraft or aircraft engines*, to be computed in the manner hereinafter set forth. The tax herein imposed shall not apply on fuels not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States. The tax herein imposed and assessed shall be paid to the Commonwealth but once in respect to any fuels used within the Commonwealth. No tax is hereby imposed upon (1) any fuel that is used by or sold and delivered to the United States government, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (2) upon any fuel not in excess of fifty (50) gallons brought into this Commonwealth in the fuel supply tanks or other fueling receptacles or devices of a motor vehicle, or (3) upon any fuel used by or sold or delivered for use in farm machinery or equipment, engaged in the production or harvesting of farm or agricultural products, involving the use of the public highways within a ten (10) mile radius of the domicile of the owner of the machinery or equipment, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (4) upon any fuel used by or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

In addition to such tax, an additional State excise tax of two cents (\$.02) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use [, as herein defined,] of fuel within this Commonwealth, *except the use of fuel in aircraft or aircraft engines*, within the limitations of the provisions of this section, for the period beginning February first, one thousand nine hundred fifty-two and ending on the thirty-first day of May, one thousand nine hundred fifty-seven.

In addition to the foregoing taxes, a further additional State excise tax of one cent (\$.01) a gallon or fractional

part thereof is hereby imposed and assessed on all dealer-users upon the use [, as herein defined,] of the fuel within this Commonwealth, *except the use of fuel in aircraft or aircraft engines*, within the limitations of the provisions of this section for the period beginning the [tenth day after the effective date of this amending act] *thirteenth day of September, one thousand nine hundred fifty-five*, and ending at the end of two years thereafter.

In lieu of the foregoing taxes, a permanent excise tax at the rate of one and one-half cents a gallon, or fractional part thereof, is hereby imposed on all dealer-users upon the use of fuel in propeller-driven aircraft or aircraft engines, and one and one-half cents a gallon, or fractional part thereof, of fuel used in jet or turbo-jet propelled aircraft or aircraft engines, to be computed in the manner hereinafter set forth. The tax herein imposed shall not apply on fuels not within the taxing power of this Commonwealth under the Commerce Clause of the Constitution of the United States. The tax herein imposed and assessed shall be paid to the Commonwealth but once in respect to any fuels. No tax is hereby imposed upon (1) any fuel that is used by or sold and delivered to the United States government, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (2) upon any fuel brought into this Commonwealth in the fuel supply tanks or other fueling receptacles or devices of an aircraft or aircraft engine, or (3) upon any fuel used or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions for official use, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

The Pennsylvania Aeronautics Commission is authorized to make allocations of taxes collected under this act to airports in proportion to the average of their allocations received from the Pennsylvania Aeronautics Commission during the period for which they have received such allocations not to exceed five (5) years or, in the case of airports having no such allocation experience, in equal proportion with other airports based upon comparative collections under this tax.

Date effective.

Section 4. The provisions of this act shall become effective the first day of June, one thousand nine hundred fifty-six.

APPROVED—The 28th day of May, A. D. 1956.

GEORGE M. LEADER