

(c) Any citizen or freeholder of the township may, within thirty days after the filing of the [report] ordinance of the supervisors, upon entering in the court sufficient surety to indemnify them for all costs incurred in the proceedings, file exceptions to the ordinance together with a petition for a review. Thereupon, the court of quarter sessions shall appoint viewers from the county board of viewers for the purpose of reviewing the ordinance and exceptions thereto.

* * * * *

APPROVED—The 9th day of April, A. D. 1957.

GEORGE M. LEADER

No. 30

AN ACT

Amending the act of May 21, 1931 (P. L. 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 one additional tax for a limited time.

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

The Liquid Fuels Tax Act.

Section 1. Section 4, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended May 28, 1956 (P. L. 1776), is amended to read:

Section 4, act of May 21, 1931, P. L. 149, amended May 28, 1956, P. L. 1776, further amended.

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 Con-

stitution of the United States and excepting liquid fuels used as fuel in aircraft or aircraft engines. 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-seven] *fifty-nine*.

[In addition to the foregoing taxes, a further additional 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 the period beginning the 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 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 aircraft or aircraft engines, and 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 jet or turbo-jet propelled 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 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.

Effective date.

Section 2. This act shall take effect June 1, 1957.

APPROVED—The 9th day of April, A. D. 1957.

GEORGE M. LEADER