

the owner to raise any defense arising since the last judgment.

Loss of Lien.

If a claim be not filed within the time aforesaid, or if it be not prosecuted in the manner and at the time aforesaid, its lien on real estate shall be wholly lost.

Act effective immediately.

Section 3. This act shall take effect immediately.

APPROVED—The 28th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 746

### AN ACT

Amending the act of January 14, 1952 (P. L. 1965), entitled, as 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, penalties and interest illegally or erroneously collected from licensees; and providing penalties," decreasing one tax for a certain period of time and clarifying certain types of aircraft.

Fuel Use Tax Act.

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

Section 4, act of January 14, 1952, P. L. 1965, amended June 1, 1959, P. L. 337, further amended.

Section 1. Section 4, act of January 14, 1952 (P. L. 1965), known as the "Fuel Use Tax Act," amended June 1, 1959 (P. L. 337), is amended to read:

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 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 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 sixty-one.

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 *piston engine* aircraft or aircraft engines, and, *except as hereinafter provided*, one and one-half cents a gallon or fractional part thereof of fuel used in *turbine propeller \*jet*, [or] *turbo-jet*, [propelled] *or jet driven \*\*aircraft or aircraft engines*, to be computed in the manner hereinafter set forth. *For the period beginning January 1, 1960, and ending May 31, 1961, a 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 use as fuel in turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines.* 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 evi-

\* "jets" in original.

\*\* "aircraft" in original.

dence 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.

Effective date:

Section 2. This act shall take effect January 1, 1960.

APPROVED—The 28th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 747

AN ACT

Amending the act of June 2, 1915 (P. L. 736), entitled, as amended, "An act defining the liability of an employer to pay damages for injuries received by an employe in the course of employment; establishing an elective schedule of compensation; providing procedure for the determination of liability and compensation thereunder; and prescribing penalties," changing compensation payable in certain instances, adding to the list of injuries for which compensation is payable, changing procedures, clarifying certain terminology, modifying the periods of limitations, and making an appropriation.

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

Section 1. Clauses (a), (b) and (c) of section 306, act of June 2, 1915 (P. L. 736), known as "The Pennsylvania Workmen's Compensation Act," reenacted and amended June 21, 1939 (P. L. 520) and amended February 28, 1956 (P. L. 1120), are amended to read:

Section 306. The following schedule of compensation is hereby established:

(a) For total disability, sixty-six and two-thirds per centum of the wages of the injured employe as defined in section three hundred and nine beginning after the seventh day of total disability, and payable for the duration of total disability, but the compensation shall not be

The Pennsylvania Workmen's Compensation Act.

Clauses (a), (b) and (c), section 306, act of June 2, 1915, P. L. 736, reenacted and amended June 21, 1939, P. L. 520 and amended February 28, 1956, P. L. 1120, further amended.

Schedule of compensation.

Total disability.