

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 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.

Section 2. This act shall take effect June 1, 1961. Effective date.

APPROVED—The 31st day of May, A. D. 1961.

DAVID L. LAWRENCE

No. 137

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," making permanent the reduction in the tax rate of fuels used in turbine propeller jet, turbo-jet or jet driven aircraft and aircraft engines.

The Liquid Fuels
Tax Act.

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

Section 4, act of
May 21, 1931,
P. L. 149,
amended Febru-
ary 9, 1961, Act
No. 7, further
amended.

Section 1. Section 4, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended February 9, 1961 (Act No. 7), is amended to read:

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of seven 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 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 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 piston engine aircraft or aircraft engines, and, except as hereinafter provided, 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 turbine propeller jet, turbo-jet, or jet driven aircraft and aircraft engines. [For the period beginning] *Beginning* January 1, 1960, and [ending May 31, 1961] *thereafter*, 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.

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.

* "certificate" in original.

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 1, 1961.

Effective date.

APPROVED—The 31st day of May, A. D. 1961.

DAVID L. LAWRENCE

No. 138

AN ACT

Amending the act of June 3, 1937 (P. L. 1333), entitled "An act concerning elections, including general, municipal, special and primary elections, the nomination of candidates, primary and election expenses and election contests; creating and defining membership of county boards of elections; imposing duties upon the Secretary of the Commonwealth, courts, county boards of elections, county commissioners; imposing penalties for violation of the act, and codifying, revising and consolidating the laws relating thereto; and repealing certain acts and parts of acts relating to elections," requiring county election boards to submit additional reports with respect to registered electors and making the reports available.

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

Pennsylvania
Election Code.

Section 1. Clause (m) of section 302, act of June 3, 1937 (P. L. 1333), known as the "Pennsylvania Election Code," is amended to read:

Clause (m),
section 302, act
of June 3, 1937,
P. L. 1333,
amended.

Section 302. Powers and Duties of County Boards.—The county boards of elections, within their respective counties, shall exercise, in the manner provided by this act, all powers granted to them by this act, and shall perform all the duties imposed upon them by this act, which shall include the following:

* * * * *

(m) To prepare and submit, [an annual] *not more than thirty days nor less than ten days prior to each primary, municipal and general election*, a report to the Secretary of the Commonwealth in the form prescribed by him, which shall contain a statement of the total number of electors registered in each election district, together with a breakdown by party registration. Copies of said statement shall be furnished, upon request, to the county chairman of each political party and political body.

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APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE