

No. 68

AN ACT

HB 1165

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," changing the date for filing with the department, dealer-users' reports of fuels used by them during the preceding month and for the computation and payment of taxes.

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

Section 1. Section 6, act of January 14, 1952 (P.L.1965), known as the "Fuel Use Tax Act," is amended to read:

Section 6. Dealer-user's Reports and Payments of Tax; Discount Allowed; Interest and Penalties.—For the purpose of ascertaining the amount of tax payable under this act, it shall be the duty of every dealer-user, on or before the **[last] next to the last business** day of each month, to file with the department, upon forms prescribed, prepared and furnished by the department, a report under oath or affirmation of the fuels used by him within this Commonwealth during the preceding month. This report shall include all such information as the department may require and prescribe. Dealer-users having more than one place of business within this Commonwealth shall combine in each report the use of fuels at all such separate places of business.

Dealer-users, at the time of making every report required by this section, shall compute and pay to the department the tax due to the Commonwealth on fuels used by him during the preceding month. Fuels not accounted for to the satisfaction of the department shall be deemed to have been used for taxable purposes and taxes imposed thereon and collected by the department.

If the report required herein is filed and tax paid on time, a discount of two per centum (2%) of the gross amount of tax shall be allowed the dealer-user.

The amount of all taxes imposed under the provisions of this act, for each month, shall be due and payable on the **[last] next to the last business** day

of the next succeeding month, and shall bear interest at the rate of one per centum (1%) per month or fractional part of a month from the date they are due and payable until paid. *The report or payment of tax as provided by this section, will be considered to have been duly and timely filed if such report or payment is deposited in the United States mail with postage prepaid in time to reach the department in the ordinary course of such mails on or before the next to the last business day of a given calendar month. In any case, the report or payment will be considered to have been duly and timely filed if such report or payment bears a postmark date at least two days prior to the next to the last business day of a given calendar month.*

If any dealer-user shall fail, neglect or refuse to make any report or payment as herein required, an additional ten per centum (10%) of the gross amount of tax shall be added by the department and collected as hereinafter provided, and in addition thereto the license of a dealer-user may forthwith be suspended or revoked by the department and required to be surrendered to the department.

Section 2. This act shall take effect immediately.

APPROVED—The 9th day of May, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 68.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive, flowing style.

Secretary of the Commonwealth.