

No. 212

AN ACT

SB 514

Amending the act of June 19, 1964 (P.L.7, No.1), entitled "An act imposing a road tax upon certain motor carriers, providing for the collection and administration thereof, establishing penalties, and making an appropriation to the Motor License Fund," further providing for the filing of documents.

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

Section 1. The act of June 19, 1964 (P.L.7, No.1), known as the "Motor Carriers Road Tax Act," is amended by adding a section to read:

***Section 25.1. Timely Mailing Treated as Timely Filing and Paying.—With respect to all reports, claims, statements and other documents required to be filed and all payments required to be made under this act, any such report, claim, statement and other document, or payment of tax withheld shall be considered as timely filed if such report, claim, statement or other document, or payment which has been received by the department, is postmarked by the United States Postal Service on or prior to the final day on which payment is to be received. For purposes of this act, presentation of a receipt indicating that such report, claim, statement, or other document or payment was mailed by registered or certified mail on or before the due date, shall be prima facie evidence of timely filing of such report, claim, statement or other document or payment.***

Section 2. This act shall take effect immediately.

APPROVED—The 2nd day of October, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 212.



Secretary of the Commonwealth.