

No. 214

AN ACT

SB 516

Amending the act of June 22, 1931 (P.L.694, No.255), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," by further providing for the filing of reports and payment of taxes.

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

Section 1. Section 2, act of June 22, 1931 (P.L.694, No.255), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," amended June 5, 1947 (P.L.451, No.204), is amended to read:

Section 2. Each company shall pay an excise tax for the use of the highways of this Commonwealth. For the purpose of ascertaining the amount to be paid, each such company shall, on or before the first day of February, of each year, file with the Department of Revenue, on forms prescribed and furnished by it, a report, under oath or affirmation, setting forth: (1) The name and address of the company owning or operating such motor vehicle or vehicles; (2) the location of the principal place of business of such company; (3) the name and address of the person in this Commonwealth upon whom service of process or other notice may be had against such company; (4) a schedule, if any, or, if not, a description of the routes over which such company shall have operated over highways in this Commonwealth during the period for which the report is filed; (5) the number of miles of all routes over which such motor vehicle or motor vehicles shall have been operated by such company during the period for which the report is filed; (6) the number of miles within this Commonwealth of all such routes so operated during the period for which the report is filed; and (7) the amount of gross receipts of such company from all sources upon its operations during the period for which the report is filed, and such other relevant information as the Department of Revenue may require in connection with the settlement of the excise tax hereinafter provided, for the calendar year immediately preceding the first day of January of each year.

With respect to all reports required to be filed and all payments required to be made under this act, any such report or payment of tax shall be considered as timely filed if such report 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 or payment was mailed by registered or certified mail on

or before the due date shall be prima facie evidence of timely filing 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. 214.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large, prominent initial "C".

Secretary of the Commonwealth.