

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 758

Session of
1975

INTRODUCED BY D. S. HAYES, ZELLER, CRAWFORD, GREEN, SALVATORE,
SIRIANNI, NOYE, MANMILLER, LETTERMAN, SHUMAN AND BELLOMINI,
MARCH 18, 1975

REFERRED TO COMMITTEE ON TRANSPORTATION, MARCH 19, 1975

AN ACT

1 Amending the act of May 21, 1931 (P.L.149, No.105), entitled, as
2 amended, "An act imposing a State tax, payable by those
3 herein defined as distributors, on liquid fuels used or sold
4 and delivered within the Commonwealth, which are practically,
5 and commercially suitable for use in internal combustion
6 engines for the generation of power; providing for the
7 collection and lien of the tax, and the distribution and use
8 of the proceeds thereof; requiring such distributors to
9 secure permits, to file corporate surety bonds and reports,
10 and to retain certain records; imposing duties on retail
11 dealers, common carriers, county commissioners, and such
12 distributors; providing for rewards; imposing certain costs
13 on counties; conferring powers and imposing duties on certain
14 State officers and departments; providing for refunds;
15 imposing penalties; and making an appropriation," providing
16 for refunds to volunteer fire, ambulance and rescue
17 companies.

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

20 Section 1. Section 17, act of May 21, 1931 (P.L.149,
21 No.105), known as "The Liquid Fuels Tax Act," is amended by
22 adding, after the second paragraph, a paragraph to read:

23 Section 17. Refunds.--* * *

24 Any volunteer fire, ambulance or rescue company which shall
25 use or buy liquid fuels on which the tax imposed by this act has

1 been paid and which shall consume the same in the operation of
2 providing volunteer fire-fighting, ambulance or rescue services
3 shall be reimbursed the full amount of such tax.

4 * * *

5 Section 2. This act shall take effect in 60 days.