

Subpart C. LIQUID FUELS TAX

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CHAPTER 301. GENERAL PROVISIONS

Sec.
301.1. Definitions.

§ 301.1. Definitions.

The following words and terms, when used in this subpart, have the following meanings, unless the context clearly indicates otherwise:

Act—The Liquid Fuels Tax Act (72 P. S. §§ 2611a—2611z).

Board—Board of Finance and Revenue of this Commonwealth.

Bureau—The Bureau of Liquid Fuels Tax of the Department.

Political subdivision—A county, city, borough, incorporated town, township, school district, vocational school district and county institution district.

Tax or liquid fuels tax—The tax imposed upon liquid fuels in this Commonwealth as set forth in the act.

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