

CHAPTER 307. PROOF OF AUTHORITY

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Authority

The provisions of this Chapter 307 issued under The Liquid Fuels Tax Act (72 P. S. §§ 2611a—2611z), unless otherwise noted.

Source

The provisions of this Chapter 307 adopted September 1, 1958, unless otherwise noted.

§ 307.1. Renewal requirements.

Liquid fuels permits, certificates of authority, powers of attorney and liquid fuels tax bonds shall be renewed annually, and applications for liquid fuels permits shall incorporate or be accompanied by up-to-date and sworn or certified financial statements showing resources and liabilities of the applicant.

§ 307.2. Signing.

The Department requires that the application of a corporation for liquid fuels permit be signed by the president or vice president and the secretary or assistant secretary or treasurer or assistant treasurer of the corporation. If signed by any other officer of the corporation, a certificate of the secretary shall accompany the application showing the authority of the officer to bind the corporation by the officer's act. The signature and title of the officer should be placed on the two lines immediately beneath the line provided for the signature of the corporation on the application.

§ 307.3. Additional names.

The Department requires that every corporate applicant for a liquid fuels permit give under line six of the application the name of the executive officer charged with the duty of filing liquid fuels tax reports, either in accordance with the minutes adopted by a board of directors meeting, or as set forth in the bylaws of the corporation.

§ 307.4. Authorization of persons to file.

If a corporation wishes to authorize an employe or agent to file liquid fuels tax reports, the name of the employe or agent shall be shown under line six of the application, and evidence of authority in the form of a certified copy of the min-

utes of the board of directors, by which authority to sign and file reports was granted, shall accompany the application for liquid fuels permit, but this may not be construed in any way to relieve the officers of the corporation of the responsibilities imposed by the act.

§ 307.5. Partnership or association.

In the case of a partnership or association, the application for liquid fuels permit and liquid fuels tax reports may be filed by any one of the partners or members.

§ 307.6. Power of attorney.

In the event an individual, a partnership or an association desires to authorize an employe or agent to sign and file liquid fuels tax reports, a sworn power of attorney designating and identifying the employe or agent and his signature shall be filed with the Department. The powers of attorney shall be drawn to expire with the filing of the liquid fuels tax report of the final month in each permit year. Powers of attorney shall be renewed annually and ordinarily forwarded with application for liquid fuels permits, unless the power of attorney is not to become effective until after the first month of the permit year, in which case it shall be submitted to the Department not later than the time of submission of the first report signed by the attorney.

§ 307.7. Revocation.

Powers of attorney may be revoked during a permit year by giving the Department due notice. Distributors are held responsible for the acts of employes, agents and attorneys.

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