

## CHAPTER 168

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**PETROLEUM PRODUCTS**  
**TAX UPON SAME**


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(H. B. No. 406, by Messrs. Rotruck, Bond, Tedmon, Wilkins, Kelley,  
Godsman and Sutton)

**AN ACT****PROVIDING A TAX ON PETROLEUM PRODUCTS USED IN  
PROPELLING MOTOR VEHICLES**

*Be It Enacted by the General Assembly of the State of Colorado:*

Tax on petrol-  
eum products

Section 1. A tax of one cent is hereby levied and shall be collected upon each gallon of kerosene, gasoline, and any fluid or substance which is a product of petroleum, or into which any product of petroleum enters, or is found as a constituent element, whether manufactured in this state or not, offered for sale or used for consumption for power purposes in propelling motor vehicles. *Provided*, that this tax shall not be fixed and charged upon distillate, crude petroleum, residium, gas oil or smudge oil.

Oil inspector  
collect tax

Section 2. It shall be the duty of the State Oil Inspector, his assistants and deputies, to collect the tax provided for in this act, at the same time and under the same rules, regulations and provisions under which he makes the collection of the one-tenth cent inspection fee provided for in Chapter 126 of the Session Laws of Colorado of 1915.

State Treasurer  
pay warrants

Section 3. The State Treasurer is hereby authorized and directed to pay warrants, to persons found to be entitled thereto, out of the special road fund herein created, to repay any taxes erroneously collected under this act upon vouchers drawn by the State Auditor with the approval of the State Auditing Board.

Section 4. It shall be the duty of the State Oil Inspector to transfer daily the collections obtained from the one cent tax, provided for in this act, to the State Treasury, to be placed by the State Treasurer in a special road fund. One-half of said special road fund shall be apportioned by the State Highway Commission among the several counties of the state according to the mileage of State Routes and State Highways, as established by the State Highway Commission, in said counties, on the first day of January of each year. *Provided*, that nothing in this section shall prevent the State Highway Commission from applying the money in this special road fund, or so much as may be necessary, during the year 1919 to meet the money appropriated by the United States Government, on a dollar for dollar basis, for road construction in Colorado.

Funds collected  
turned over to  
Treasurer daily

Apportionment  
by Highway  
Commission.  
how made

Section 5. The General Assembly hereby finds, determines and declares that this act and each and every sentence, phrase, clause, section and sub-section thereof is necessary for the immediate preservation of the public peace, health and safety.

Safety clause

Section 6. In the opinion of the General Assembly, an emergency exists; therefore, this act shall take effect and be in force from and after the date of its passage.

Emergency  
clause

Approved: April 9, 1919.