

fuel supply tanks or other fueling receptacles or devices of a motor vehicle, or (3) upon any fuel used by or sold or delivered for use in farm machinery or equipment, engaged in the production or harvesting of farm or agricultural products, involving the use of the public highways within a ten (10) mile radius of the domicile of the owner of the machinery or equipment, when such sales and deliveries are supported by documentary evidence satisfactory to the department, or (4) upon any fuel used by or sold or delivered to the Commonwealth of Pennsylvania and its political subdivisions, when such sales and deliveries are supported by documentary evidence satisfactory to the department.

In addition to such tax, an additional State excise tax of two cents (\$.02) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use, as herein defined, of fuel within this Commonwealth, within the limitations of the provisions of this section, for the period beginning February first, one thousand nine hundred fifty-two and ending on the thirty-first day of May, one thousand nine hundred fifty-seven.

*In addition to the foregoing taxes, a further additional State excise tax of one cent (\$.01) a gallon or fractional part thereof is hereby imposed and assessed on all dealer-users upon the use, as herein defined, of the fuel within this Commonwealth, within the limitations of the provisions of this section, for the period beginning the tenth day after the effective date of this amending act and ending at the end of two years thereafter.*

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

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No. 139

AN ACT

Amending the act of June fourteen, one thousand nine hundred thirty-five (Pamphlet Laws 341), entitled, as amended, "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons,

as herein defined, engaged in the sale of cigarettes at retail or wholesale; and providing penalties," increasing the amount of the tax for a limited period of time to \*provide money to meet appropriations for disaster relief, creating a Special Disaster Relief Fund, and making an appropriation.

"Cigarette Tax Act".

Section 4, act of June 14, 1935, P. L. 341, amended May 29, 1951, P. L. 471, further amended.

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

Section 1. Section four, act of June fourteen, one thousand nine hundred thirty-five (Pamphlet Laws 341), known as the "Cigarette Tax Act," amended May twenty-nine, one thousand nine hundred fifty-one (Pamphlet Laws 471), is amended to read:

Section 4. A State excise tax is hereby imposed and assessed upon sale of cigarettes by dealers at the rate of two cents per ten cigarettes, or fraction thereof, except such sales of cigarettes as are not within the taxing power of this Commonwealth under the commerce clause of the Constitution of the United States, and except such sales as are made to authorized purchasers by those persons exempt under section 3 (a) hereof: Provided, That only one sale of the same package of cigarettes shall be used in computing the amount of tax due hereunder.

*In addition to the foregoing tax, an additional State excise tax is hereby imposed and assessed upon the sale of cigarettes by dealers at the rate of one-half cent per ten cigarettes, or fraction thereof, except such sales of cigarettes as are not within the taxing power of this Commonwealth under the commerce clause of the Constitution of the United States, and except such sales as are made to authorized purchasers by those persons exempt under section 3 (a) hereof: Provided, That only one sale of the same package of cigarettes shall be used in computing the amount of tax due hereunder. The additional tax shall be imposed for the period, beginning the first day of the first calendar month after the effective date of this amending act and ending may thirty-one, one thousand nine hundred fifty-seven.*

Except as hereinafter provided, dealers shall be liable to the Commonwealth as taxpayers for the payment of the tax imposed by this act, and shall pay the tax into the State Treasury, through the department, by purchasing from the department adhesive stamps of such design and denominations as may be prescribed by the department.

Manufacturers of cigarettes, located either within or outside of this Commonwealth, and wholesale dealers in cigarettes located outside of this Commonwealth, may purchase stamps from the department and affix such stamps, in the manner hereinafter prescribed, to pack-

\* "provided" in original.

ages of cigarettes to be sold within this Commonwealth, in which case the dealer within this Commonwealth, receiving such stamped packages of cigarettes, will not be required to purchase and affix stamps on such packages of cigarettes.

Section 2. The proceeds of the additional tax shall be paid into a Special Disaster Relief Fund hereby created. All moneys remaining in the Special Disaster Relief Fund, after the payment of specific appropriations therefrom, are appropriated to the Council of Civil Defense for the payment of any and all expenses incident to furnishing men, material, supplies and equipment when a disaster occurs, other than the tornado, flood and high water of August, one thousand nine hundred fifty-five.

Special Disaster  
Relief Fund.

Section 3. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

No. 140

AN ACT

Amending the act of June twenty-four, one thousand nine hundred thirty-one (Pamphlet Laws 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," further providing for the establishment of township boundary lines, the changing of wards, and the payment of premiums on bonds of township officers and employes; changing the salaries of controllers, the expense allowances for delegates to the State conventions of township commissioners and the officers eligible therefor; including shade trees in land subdivision requirements; changing the procedure for letting of contracts; and authorizing the commissioners to employ counsel for certain purposes.

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

"The First Class  
Township Code."

Section 1. Sections three hundred two and four hundred two, act of June twenty-four, one thousand nine hundred thirty-one (Pamphlet Laws 1206), known as "The First Class Township Code," reenacted and amended May twenty-seven, one thousand nine hundred forty-nine (Pamphlet Laws 1955), are amended to read:

Sections 302 and  
402, act of June  
24, 1931, P. L.  
1206, reenacted  
and amended  
May 27, 1949,  
P. L. 1955,  
further amended.

Section 302. Establishment of Boundaries.—The courts of quarter sessions may, upon the presentation of