

No. 326

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for Commonwealth purposes by imposing a tax on the sale, use, storage, rental or consumption of certain tangible personal property and utility services herein defined as tangible personal property; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, corporations, partnerships, associations and individuals and making an appropriation," changing penalties.

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

Selective Sales
and Use Tax
Act.

Section 1. Subsection (c) of section 301, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," amended May 24, 1956 (P. L. 1707), is amended to read:

Subsection (c),
section 301, act
of March 6,
1956, P. L. 1228,
amended May
24, 1956, P. L.
1707, further
amended.

Section 301. Licenses.—

* * * * *

(c) Any person who, after May 1, 1956, shall maintain a place of business in this Commonwealth for the purpose of selling or leasing tangible personal property, the use of which is subject to tax, without having first been licensed by the department pursuant to the provisions of this section, shall be guilty of a [misdemeanor] *summary offense*, and, upon conviction thereof *in a summary proceeding*, shall be sentenced to pay a fine [not exceeding one thousand dollars (\$1000), or] *of not less than \$100 nor more than \$300, and, in default thereof*, to undergo imprisonment [not exceeding one year, or both, together with costs of prosecution] *of not less than 5 days nor more than 30 days*. The penalties imposed by this section shall be in addition to any other penalties imposed by this act.

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Section 2. Effective Date.—This act shall take effect August 1, 1957. Effective date.

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER