

company, corporation, copartn rship, association or limited partnership of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, joint-stock association or limited partnership shall be held liable under this section for any tax upon the proportion of said receipts received by it for the use of said works. Nothing contained in this act shall be construed to impose any tax upon any municipality nor upon the gross receipts derived from any municipally owned and operated public utility or from any public utility service furnished by any municipality.

Primary liability.

Not to apply to municipally owned utilities.

No tax shall be collected under the provisions of this act from any municipality upon the gross receipts derived from the ownership and operating of any public utility or from the furnishing by any municipality of any public utility service prior to the passage of this amendment.

No tax to be collected from municipality.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER

No. 489

AN ACT

To further amend section six of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled "An act to provide for the better protection of life and health by diminishing the danger from infectious and contagious diseases through the creation of a State Board of Undertakers in the cities of the first, second, and third classes, with systematic examinations, registration and licenses for all entering the business of burying the dead, and penalties for violation of the provisions thereof," by requiring additional educational qualifications of applicants for registration and requiring licensed undertakers and undertakers' assistants to register annually.

Section 1. Be it enacted, &c., That section six of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled "An act to provide for the better protection of life and health by diminishing the danger from infectious and contagious diseases through the creation of a State Board of Undertakers in the cities of first, second, and third classes, with systematic examinations, registration and licenses for all entering the business of burying the dead, and penalties for violation of the provisions thereof," which was amended by section one of the act, approved the thirtieth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, ninety-two), entitled "An act to further amend section six and to amend section seven of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled 'An act to provide for the better protection of life and health by diminishing the danger from infectious and

State Board of Undertakers.

Section 6 of act of June 7, 1895 (P. L. 167), last amended by act of March 30, 1925 (P. L. 92), further amended.

contagious diseases through the creation of a State Board of Undertakers in the cities of the first, second, and third classes, with systematic examinations, registration and licenses for all entering the business of burying the dead, and penalties for violation of the provisions thereof,' as amended, by requiring undertakers' assistants to register and licensed undertakers to register annually with the State Board of Undertakers," is hereby further amended to read as follows:

Application for  
license.

Section 6. Before any person, persons, or corporation shall hereafter engage in the business of undertaking, or the care, preparation, disposition, and the burial of the bodies of deceased persons, in their own name and on their own account, in this Commonwealth, and before any person, persons, or corporations, now so engaged in said business, who shall have failed to register with said board in accordance with section five of this act, shall continue in said business, such person or persons, or person comprising or representing such corporations, shall apply to [said board] *the State Board of Undertakers* for a license to practice the same, and shall accompany such application with a fee of ten dollars, or *such other fee as may be fixed by the Department of Public Instruction under authority of law*; whereupon the applicant, as aforesaid, shall present himself or herself before said board, at a time and place to be fixed by said board. If the board shall find, upon due examination, that the applicant or applicants are of good moral character, *possessed of an education which shall, after January first, one thousand nine hundred and twenty-eight, equal one year of high school work, and after January first, one thousand nine hundred and twenty-nine, equal two years of high school work, and after January first, one thousand nine hundred and thirty, equal three years of high school work, and after January first, one thousand nine hundred and thirty-one, equal complete high school work, and shall be* possessed of skill and knowledge of the said business of undertaking, and have a reasonable knowledge of sanitation, preservation of the dead, disinfecting the body of deceased persons, the apartment, clothing and bedding in cases of death from infection or contagious diseases, and have had practical experience in the business of undertaking, for two years continuously, with an undertaker or undertakers—the board shall issue to said applicant or applicants, upon payment of a fee of twenty-five dollars, a license to practice said business of undertaking, and shall register such applicants or applicant as duly licensed undertakers.

Fee.

Examination.

Qualifications.

Issue of license.

Power to revoke.

Registration of  
license.

Said board shall have full power, at any time, to revoke any licenses theretofore granted, on proper cause and after full hearing of all the parties in interest.

Such license shall be signed by a majority of the board, and attested by its seal. All persons receiving such license, who shall register before said board as provided in section five of this act, shall also register the fact at the office of

the board of health at the city, or at the office of the board of health nearest to the place, in which it is proposed to carry on said business; and any person, persons, or corporation, obtaining a license under this section, shall register that fact at the office of the board of health of the city, or at the office of the board of health nearest to the place in which it is proposed to carry on said business; and shall display said license in a conspicuous place in the office of the place of such licensee.

Display of license.

Every person registered as a licensed undertaker shall annually hereafter during the month of January cause his or her certificate to be recorded in the office of the State Board of Undertakers, for which annual registration the said licensed undertaker shall pay a fee of two dollars or such other fee as may be fixed by the Department of Public Instruction under authority of law. The board on or before the first day of November of each year shall mail to every person registered as a licensed undertaker a blank application for registration. Upon receipt of such application blank each licensed undertaker shall fill in such information as the board may deem necessary and forward the same to the board, together with the aforesaid fee.

Annual registration.

Fee.

Blanks.

Every person employed as an undertaker's assistant and not registered as a licensed undertaker shall [register] *be registered by his employer* with the State Board of Undertakers *annually*, and shall furnish such information as the board may deem necessary; [together with a registration] *and a fee of one dollar or such other fee as may be fixed by the Department of Public Instruction under authority of law shall be paid for each annual registration.* [Such registration shall be valid as long as such person remains an assistant to the undertaker by whom he was employed at the time of registration should] *Should a registered undertaker's assistant for any reason leave the employ of such undertaker and accept employment as an assistant to another undertaker, he or she shall be immediately [re-register] reregistered by the then employing undertaker* with the board, and for such reregistration shall pay an additional fee of one dollar or such other sum as may be fixed by the Department of Public Instruction under authority of law; *and the regular annual registration, as may be provided by said board as aforesaid, shall continue, and a fee of one dollar or such other fee as may be fixed by the Department of Public Instruction under authority of law shall be paid for each annual registration.*

Undertaker's assistant shall be registered annually.

Fee.

Upon change of employer, shall be reregistered.

Fee.

Annual registration.

Fee.

All fees collected under the provisions of this section shall go to and be used by the State Board of Undertakers to defray its necessary expenses.

Disposition of fees.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER