

Section 5. Assessment and Payment of Tax.—Every vendor, at the time of making the return required under section four, shall compute and pay to the department the tax due to the Commonwealth by him for the preceding six months' period. The amount of all taxes imposed under the provisions of this act shall be due and payable at the time the return for such six months' period is required to be filed with the department by this act: *Provided, however, That any vendor may, on or before the first day of April, one thousand nine hundred and thirty-three, pay one-half of such tax concurrently with the filing of such report, and may pay the remaining one-half of the said tax in a single instalment on or before the fifteenth day of May, one thousand nine hundred and thirty-three, but the amount of the tax not paid on or before the first day of April, one thousand nine hundred and thirty-three, shall bear interest at the rate of six per centum per annum until the fifteenth day of May, one thousand nine hundred and thirty-three, and twelve per centum per annum thereafter.*

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 127

AN ACT

Conferring jurisdiction on the Municipal Court of Philadelphia with respect to civil proceedings arising in magistrates' courts; providing for the filing of transcripts of judgments entered by magistrates in said court; and validating proceedings heretofore filed in said court.

Section 1. Be it enacted, &c., That proceedings in civil cases before magistrates that are sought to be reviewed by appeal, by certiorari, by petitions for appeal nunc pro tunc, by petition for mandamus, or otherwise, to magistrates directing the allowance of appeals, may be brought or instituted in the Municipal Court of Philadelphia.

Municipal
Court of
Philadelphia.

Appeals from
magistrates.

Section 2. All transcripts of judgments entered in civil suits by magistrates shall hereafter be filed only in the Municipal Court of Philadelphia and not in the common pleas court.

Transcripts
of judgments.

Section 3. All such proceedings, specified in section one of this act, from magistrates heretofore filed in the Municipal Court of Philadelphia are hereby validated, ratified, and confirmed.

Prior proceed-
ings validated.

Section 4. All acts or parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT