

and costs, including mileage, chargeable by the sheriff or payable to him by the county in connection therewith, in any manner now or hereafter provided by law.

Table of fees and posting thereof.

Section IV. The several sheriffs of this Commonwealth shall, and are hereby required to, make fair tables of their respective fees and commissions, according to this act, and to publish and keep a copy of the same in some conspicuous place in their offices at all times after this act becomes effective.

Bill of particulars and receipt.

Section V. It shall be the duty of every sheriff, his deputy or agent, if demand for that purpose shall be made, immediately after receiving any of his official fees, commissions and legal costs, including mileage, to deliver a bill of particulars, specifying the several items contained therein and the amount thereof, to the party paying said fees, et cetera, and to give a receipt therefor, or to endorse on any written security, when taken, that the same was given for fees, commissions and legal costs, including mileage, and to sign the endorsement so made.

Sheriff relieved from liability for loss to property if expenses are not paid.

Section VI. The sheriff shall be relieved from any liability for the loss, destruction, removal or damage to any goods or chattels, or any injury to any real estate, levied upon, seized or taken into possession by virtue of any writ, attachment, order, decree, distraint or sequestration, if the person or party lodging the same with him shall refuse to advance or secure the reasonable fees, mileage, charges and expenses incident to the seizure, safe keeping and proper protection of such property, upon demand.

Intent of act.

Section VII. This act is intended as an entire and complete fee bill for sheriffs in all counties of this Commonwealth; and any and all other acts, general, special or local, or any parts thereof, that are inconsistent herewith are hereby repealed, without intending to revive any acts or parts of acts repealed thereby.

Repeal.

APPROVED—The 1st day of June, A. D. 1933.

GIFFORD PINCHOT

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No. 286

A SUPPLEMENT

To an act, approved May sixth, one thousand nine hundred and thirty-one (Pamphlet Laws, ninety-nine), entitled "An act to amend section seven of the act, approved the fifth day of March, one thousand seven hundred and ninety-one (three Smith's Laws, six), entitled 'An act to enable the Governor to appoint Notaries Public, and for other purposes therein mentioned,' prescribing the form of notary seal," by providing that the presence of the arms of this Commonwealth on the seal of a notary public reappointed after the effective date of the act to which this is a supplement, and prior to the effective date of this act, shall not invalidate said seal, or the notarial acts, instruments or attestations authenticated by such seal.

Notary seal bearing arms of Commonwealth.

Section 1. Be it enacted, &c., That the seal of any notary public reappointed after the effective date of the

act to which this act is a supplement, and prior to the effective date of this act, on which seal there is engraved the name, surname, the words "Notary Public," and the location of the office of the notary using the same, shall be a valid and legal seal during the term for which he or she was reappointed, notwithstanding the fact that in addition thereto it has engraved thereon the arms of this Commonwealth; and all the acts, instruments and attestations of such notary authenticated by such seal shall be as valid and binding as though the arms of this Commonwealth were not thereon.

Valid during term of reappointment of notary public.

Notarial acts validated.

Section 2. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 1st day of June, A. D. 1933.

GIFFORD PINCHOT

No. 287

AN ACT

To amend section one of the act, approved the second day of May, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax," as amended, exempting retail venders or retail dealers engaged in compounding and dispensing medicines on prescriptions of physicians.

Section 1. Be it enacted, &c., That section one of the act, approved the second day of May, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax," which was amended by section one of the act approved the tenth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand seven hundred nine), is hereby further amended to read as follows:

Mercantile license tax.

Section 1, act of May 2, 1899 (P. L. 184), as amended by act of May 10, 1929 (P. L. 1769), further amended.

Section 1. Be it enacted, &c., That from and after the passage of this act, each retail vender of or retail dealer in goods, wares and merchandise shall pay an annual mercantile license tax of two dollars, and all persons so engaged shall pay one mill additional on each dollar of the whole volume, gross, of business transacted annually. Each wholesale vender of or wholesale dealer in goods, wares and merchandise shall pay an annual mercantile license tax of three dollars, and all persons so engaged shall pay one-half mill additional on each dollar of the whole volume, gross, of business transacted annually:

Retail dealers and venders.

Wholesale venders and dealers.