

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.

Wholesale  
dealers pro-  
cessing meats.

Retail dealers  
compounding  
medicines on  
prescriptions.

Other dealers  
and venders.

Provided, That the provisions of this section shall not apply to the taxation for mercantile license purposes of wholesale venders or wholesale dealers, so engaged in the business of the processing and curing of meats, their products and by-products, or retail venders or retail dealers engaged in compounding and dispensing medicines on prescriptions of physicians, but every wholesale vender or wholesale dealer so engaged, and every such retail vender or retail dealer so engaged, shall pay the mercantile license tax herein imposed upon such proportion of its business, if any, which is not strictly incident or appurtenant to the processing and curing of meats, their products and by-products, or the compounding and dispensing of medicines on prescriptions of physicians, as the case may be; it being the object of this proviso to relieve from the mercantile license tax only so much of the whole volume, gross, of business transacted annually by wholesale venders or dealers as is realized from the processing and curing of meats, their products and by-products, and so much as is realized from the compounding and dispensing of medicines on prescriptions of physicians by retail venders or dealers. Each dealer in or vender of goods, wares or merchandise at any exchange or board of trade shall pay a mercantile license tax of twenty-five cents on each thousand dollars worth, gross, of goods so sold.

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

GIFFORD PINCHOT

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No. 288

AN ACT

To amend the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," as amended, authorizing the officers of school districts to prepare, sign, and make payment upon certain orders before approval of the orders by the board; relating to the payment of temporary indebtedness from current revenue; permitting the refunding of certain indebtedness, and the depositing of collateral security by depositories, secretaries, treasurers, and tax collectors of school districts in lieu of surety bonds; removing the right of certain boards of school directors to make agreements concerning the tuition of nonresident pupils; relieving certain school districts of the duty of providing special education for feebleminded children and placing such obligation upon the Department of Welfare; allowing certain pupils to attend schools in other districts; empowering the State Council of Education to regulate the issuance of certificates to students and graduates of State