

No. 357

AN ACT

Relating to criminal prosecutions; limiting the effect of demurrers by defendants at the close of the cases of the Commonwealth.

Section 1. Be it enacted, &c., That hereafter in all criminal prosecutions, the action of the defendant at the close of the Commonwealth's case in demurring to the evidence submitted by the Commonwealth, shall not be deemed to be an admission of the facts which the evidence tends to prove or the inferences reasonably deductible therefrom except for the purpose of deciding upon such demurrer, and if the court shall decide against the defendant on such demurrer, such decision shall be deemed interlocutory only, and the case shall proceed as if such demurrer had not been made.

Demurrers in
criminal cases.

APPROVED—The 5th day of June, A. D. 1937.

GEORGE H. EARLE

No. 358

AN ACT

To amend section six of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," by making further provision regarding the discount allowed to distributors if reports are filed and taxes paid on time.

Section 1. Be it enacted, &c., That section six of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits,

Section 6, act of
May 21, 1931
(P. L. 149),
amended.

to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," is hereby amended to read as follows:

Section 6. Distributor's Report and Payment of Tax.—For the purpose of ascertaining the amount of tax payable under this act, it shall be the duty of every distributor, on or before the last day of each month, to transmit to the department, upon a form prescribed, prepared, and furnished by the department, a report, under oath or affirmation, of the liquid fuels used or delivered by him within this Commonwealth during the preceding month. Such report shall show the number of gallons of liquid fuels used or delivered within the Commonwealth during the period for which it is made, and such further information as the department shall prescribe. A distributor having more than one place of business within this Commonwealth shall combine, in each report, the use or delivery of liquid fuels at all such separate places of business.

Every distributor, at the time of making every report required by this section, shall compute and pay to the department the tax due to the Commonwealth on liquid fuels used or sold and delivered by him during the preceding month, less a [two per centum] discount, if the report is filed and the tax paid on time, *computed as follows: two per centum, if such tax shall amount to fifty thousand dollars (\$50,000) or less; one and one-half per centum, on tax in excess of fifty thousand dollars (\$50,000) and not exceeding seventy-five thousand dollars (\$75,000); one per centum, on tax in excess of seventy-five thousand dollars (\$75,000) and not exceeding one hundred thousand dollars (\$100,000); and one-half of one per centum, on tax in excess of one hundred thousand dollars (\$100,000).* The amount of all taxes imposed under the provisions of this act for each month shall be due and payable on the last day of the next succeeding month, and shall bear interest at the rate of one per centum per month, or fractional part of a month, from the date they are due and payable until paid.

If any distributor shall neglect or refuse to make any report and payment as herein required, an additional ten per centum of the amount of the tax shall be added by the department, and collected as hereinafter provided, and, in addition thereto, the liquid fuels permit of such distributor may be suspended or revoked by the department.

Section 2. This act shall become effective the first day of June, one thousand nine hundred thirty-seven. When effective.

APPROVED—The 5th day of June, A. D. 1937.

GEORGE H. EARLE

No. 359

AN ACT

To promote public health, morals, safety, and welfare by providing for the supervision and encouragement of housing; creating a State Board of Housing, a departmental administrative board within the Department of Health; providing for the organization of the board, the appointment and removal of its members; enumerating its duties and powers, including the powers to conduct investigations, issue subpoenas, apply to courts for punishment of contempts, make orders, rules and regulations, prescribe forms, require reports, supervise the operations of limited dividend housing companies and housing authorities and their members and employes; acquire property by eminent domain for limited dividend housing companies; commence actions to prevent violations of law and to surcharge members of authorities, supervise rental charged by limited dividend companies, charge fees for services; providing for the selection and removal of the board's employes, providing for appeals from its orders; and making an appropriation.

Be it enacted, &c., That,

Section 1. This act shall be known as, and may be cited as, the "State Board of Housing Law." Public health.
Title.

Section 2. Findings and Declaration of Policy.—It has been determined by the General Assembly of this Commonwealth, and it is hereby declared as a matter of legislative finding, that: Policy set forth.

(a) There exist in urban and rural communities, within the various counties of this Commonwealth, slums or unsafe, unsanitary, inadequate, or overcrowded dwellings, or a combination of these conditions, accompanied and aggravated by an acute shortage of decent, safe, and sanitary dwellings, within the financial reach of families of low income; such conditions arising from overcrowding, obsolete buildings, lack of proper light, air and sanitary facilities;

(b) The above enumerated conditions, both singly and in combination, are prejudicial to the health and welfare of the people of this Commonwealth because they (1) encourage the spread of disease, and impair public health, and morals; (2) increase the hazards of fires, accidents, and other calamities which result in loss of life and property; (3) subject the moral standards of the young to influences which have permanent deleterious social effects; (4) increase the violation of the criminal laws of the Commonwealth so as to jeopardize the