

ing one thousand dollars (\$1000.00) and costs of prosecution, or to undergo imprisonment for not more than six (6) months, or both, in the discretion of the court.

Section 11. Penalties.—(a) Any person who shall wilfully make a false and fraudulent return of net income made taxable by this act shall be guilty of wilful and corrupt perjury and, upon conviction thereof, shall be subject to punishment as provided by law. Such penalty shall be in addition to any other penalties imposed by this act.

(b) Any person who wilfully fails, neglects or refuses to make a report or to pay the tax as herein prescribed, or who shall refuse to permit the department to examine the books, papers and records of any corporation liable to pay tax under this act, shall be guilty of a misdemeanor and, upon conviction thereof, shall be sentenced to pay a fine not exceeding one thousand dollars (\$1000.00) and costs of prosecution, or undergo imprisonment not exceeding six (6) months, or both, in the discretion of the court. Such penalty shall be in addition to any other penalties imposed by this act.

Section 12. Constitutional Construction.—The provisions of this act are severable, and if any of its provisions shall be held unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this act. It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included herein.

Section 13. Effective Date.—This act shall become effective immediately upon its final enactment, and shall remain in force only for the imposition and collection of taxes on net income of corporations derived from sources within the Commonwealth for the calendar years one thousand nine hundred fifty-one and one thousand nine hundred fifty-two or for the fiscal years ending in the calendar years one thousand nine hundred fifty-two and one thousand nine hundred fifty-three.

APPROVED—The 24th day of August, A. D. 1951.

JOHN S. FINE

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No. 346

AN ACT

To further amend section 4 of the act, approved the twenty-eighth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 1019), entitled "An act relating to statutory laws; prescribing an enacting clause for statutes; fixing the effective date and time of statutes hereafter enacted; providing for notice of application for local and special legislation, for the

correction of errors in statutes, and for the printing and publication of statutes; prescribing rules for the interpretation of statutes; defining certain words and phrases when used in statutes; and prescribing rules for the construction and operation of amendments, re-enactments and repeals of \*statutes," by changing the effective date of laws in certain cases.

"Statutory Construction Act."

Section 4, act of May 28, 1937, P. L. 1019, as amended by act of June 3, 1941, P. L. 82, further amended.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 4 of the act, approved the twenty-eighth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 1019), entitled "An act relating to statutory laws; prescribing an enacting clause for statutes; fixing the effective date and time of statutes hereafter enacted; providing for notice of application for local and special legislation, for the correction of errors in statutes, and for the printing and publication of statutes; prescribing rules for the interpretation of statutes; defining certain words and phrases when used in statutes; and prescribing rules for the construction and operation of amendments, re-enactments and repeals of statutes," as amended by the act, approved the third day of June, one thousand nine hundred forty-one (Pamphlet Laws 82), is hereby further amended to read as follows:

Section 4. *Effective Date and Time of Laws.*—All laws hereafter enacted finally at a regular session of the Legislature, except laws making appropriations, and except laws affecting the budget of any political subdivision, shall be in full force and effect from and after the first day of September next following their final enactment, unless a different date is specified in the law itself, *or if enacted finally after the first day of September of the year of the regular session, or after the date specified in the law, the same shall become effective immediately upon final enactment.*

Appropriations, laws, or laws having appropriation items, enacted finally at a regular session of the Legislature, shall be in full force and effect from and after the first day of June next following their final enactment, unless a different date is specified in the law itself, or unless any such appropriation law or law having an appropriation item is enacted finally after the first day of June in any year, in which case it shall be in full force and effect immediately upon final enactment.

Laws affecting the budget of any political subdivision, enacted finally at a regular session of the Legislature, shall be in full force and effect at the beginning of the fiscal year of the political subdivisions affected following the date of the final enactment of such law unless a different date is specified in the law itself, *or if enacted finally after the beginning of such fiscal year, or after*

\* "statues" in original.

*the date specified in the law, the same shall become effective \*immediately upon final enactment.*

All laws enacted finally at a special or extraordinary session of the Legislature, shall be in full force and effect immediately upon final enactment, unless a different date is specified in the law itself.

Section 2. The provisions of this act shall become effective immediately upon final enactment. Act effective immediately.

APPROVED—The 24th day of August, A. D. 1951.

JOHN S. FINE

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No. 347

AN ACT

To amend the act, approved the twelfth day of June, one thousand nine hundred fifty-one (Act Number 141), entitled "An act relating to mental health, including mental illness, mental defect, epilepsy and inebriety; and amending, revising, consolidating and changing the laws relating thereto," by further defining "qualified physician" and the rights of patients in institutions.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

"The Mental Health Act of 1951."

Section 1. Clause (13) of section 102 of the act, approved the twelfth day of June, one thousand nine hundred fifty-one (Act Number 141), entitled "An act relating to mental health, including mental illness, mental defect, epilepsy and inebriety; and amending, revising, consolidating and changing the laws relating thereto," is hereby amended to read as follows:

Clause (13) of section 102, act of June 12, 1951 (Act No. 141), amended.

Section 102. Definitions.—As used in this act, unless the context clearly indicates otherwise, the following words and phrases shall have the following meanings:

\* \* \* \* \*

(13) "Qualified physician" shall mean a physician who has been (1) a resident of Pennsylvania for at least three years, (2) licensed *in Pennsylvania* to practice medicine [in Pennsylvania] and surgery within the scope of the act, approved the third day of June, one thousand nine hundred eleven (Pamphlet Laws 639), as amended, or osteopathy or osteopathic surgery within the scope of the act, approved the nineteenth day of March, one thousand nine hundred nine (Pamphlet Laws 46), as amended, and (3) in the actual practice of medicine or osteopathy for at least three years, or has had at least one year's experience as a *medical or an osteopathic* physician in an institution.

\* "immediatly" in original.