

No. 103

AN ACT

Regulating the reexamination of tax returns and the imposition of taxes by cities of the second class in certain cases.

Taxation.

Cities of the second class.

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

Section 1. Whenever a city of the second class adopts an ordinance pursuant to the provisions of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," and its amendments, and a taxpayer is required to file a tax return and pay a tax imposed on the value of the annual gross business transacted by him, such taxpayer's return shall not be examined nor shall an additional tax be imposed on such taxpayer on account of any ordinance, rule or regulation which declares certain activities to be in a retail business classification and which were allowed by the taxing authorities to be included in the wholesale business classification in previous returns, unless such ordinance, rule or regulation is adopted prior to the date such return is required to be filed.

Reexamination of certain tax returns and imposition of certain taxes by such cities on businesses regulated.

Act effective immediately.

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

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 104

AN ACT

To further amend the act, approved the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on

persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers and employes, and imposing penalties," by limiting review of tax returns and imposition of additional taxes in certain cases.

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

Section 1. The act, approved the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers and employes, and imposing penalties," as reenacted and amended by the act, approved the twelfth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1238), is hereby further amended by adding, after section 8 thereof, a new section to read as follows:

Section 8.1. Review of Returns; Reassessment of Taxes.—No tax return shall be reexamined nor an additional tax imposed on any taxpayer on account of any rule or regulation which declares certain activities to be included in the retail business classification and which were allowed by the taxing authorities to be included in the wholesale business classification in previous returns, unless such rule or regulation is approved prior to the date such return is required to be filed.

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

School districts
of the first class.

Act of June 20,
1947, P. L. 745,
as reenacted and
amended by act
of May 12, 1949,
P. L. 1238,
further amended
by adding, after
section 8 thereof,
a new section
numbered 8.1.

Act effective
immediately.

APPROVED—The 13th day of July, A. D. 1953.

JOHN S. FINE

No. 105

AN ACT

Authorizing the Department of Property and Supplies, with the approval of the Governor, to sell and convey 52.3 acres, more or less, of land situate in the City of Erie, Erie County, Pennsylvania.