

No. 132

AN ACT

Making it unlawful to import or release certain animals, known as "San Juan rabbits"; and charging the Department of Agriculture with the enforcement of the act.

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

Importation of
"San Juan
rabbit" unlawful.

Duties of
Secretary of
Agriculture.

Section 1. It shall be unlawful for any person to import into or release in this Commonwealth any rabbit, known as the "San Juan rabbit," native of the State of Washington, until after August thirty-one, one thousand nine hundred fifty-seven. It shall be unlawful to import or release any such rabbit after August thirty-one, one thousand nine hundred fifty-seven, unless the Secretary of Agriculture, after conferring with the Pennsylvania Game Commission, shall decide the San Juan rabbit is not destructive to farms or farm products or other property and, therefore, is not a nuisance. In such case, the Secretary of Agriculture shall make public his finding, and the provisions of this act shall no longer be effective.

Enforcement.

Section 2. The Department of Agriculture shall be charged with enforcement of this act.

Penalty.

Section 3. Any person violating any of the provisions of this act shall be guilty of a misdemeanor, and, upon conviction, shall be sentenced to pay a fine of not more than one hundred dollars (\$100), or undergo imprisonment for not more than sixty (60) days, or both.

APPROVED—The 31st day of August, A. D. 1955.

GEORGE M. LEADER

No. 133

AN ACT

To amend the act approved the thirteenth day of July, one thousand nine hundred fifty three (Pamphlet Laws 377), entitled "An act to provide revenue by imposing a tax on the use and storage of tangible personal property within the Commonwealth; providing for the assessment, collection and lien of the tax; imposing duties on prothonotaries; requiring sellers maintaining a place of business in this Commonwealth to register, make returns and collect the tax; prescribing penalties;

and providing for the use of the proceeds of such tax for public school purposes," by continuing in effect penal provisions and provisions for the assessment and collection of taxes, penalties and interest after the expiration of the period during which tax is imposed by the act.

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

"Use and Storage
Tax Act".

Section 1. Section six hundred two of the act, approved the thirteenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 377), entitled "An act to provide revenue by imposing a tax on the use and storage of tangible personal property within the Commonwealth; providing for the assessment, collection and lien of the tax; imposing duties on prothonotaries; requiring sellers maintaining a place of business in this Commonwealth to register, make returns and collect the tax; prescribing penalties; and providing for the use of the proceeds of such tax for public school purposes," is hereby amended to read as follows:

Section 602. *Effective Date.*—This act shall become effective on the first day of the second calendar month after the month in which it is finally enacted; and all taxable storage use or other consumption pursuant to purchases made during that month and for a period of two years thereafter shall be subject to tax hereunder. *The expiration of the period during which tax is imposed by this act shall not relieve any person from the filing of returns or from any taxes, penalties or interest, imposed by the provisions of this act, or affect or terminate any petitions, investigations, prosecutions, legal or otherwise, or other proceedings pending under the provisions of this act, or prevent the commencement or further prosecution of any proceedings by the proper authorities of the Commonwealth for violations of such act, or for the assessment, collection or recovery of taxes, penalties or interest due or owing to the Commonwealth under this act.*

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

Act effective
immediately.

APPROVED—The 31st day of August, A. D. 1955.

GEORGE M. LEADER

No. 134

AN ACT

To further amend the act, approved the thirteenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 389), entitled "An act to provide revenue by imposing a tax on retail sales of tangible personal property to consumers; requiring sellers to file returns; providing for the assessment, collec-