

entire preceding calendar year or such part thereof as the taxpayer was engaged in a business as a retail dealer. *For the period ending on the thirty-first day of August, one thousand nine hundred fifty-five, and including those periods not previously covered by an annual return, the annual return shall be filed on or before the last day of October, one thousand nine hundred fifty-five.* Such return shall be in addition to and not in lieu of returns required to be filed under the provisions of sections three hundred one or three hundred two.

* * * * *

Section 2. Section seven hundred two of said act is hereby amended to read as follows:

Section 702. *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 sales 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 3. 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. 135

AN ACT

Amending the act of March nineteen, one thousand nine hundred fifty-one (Pamphlet Laws 28), entitled "An act relating to the civil defense of this State and its coordination with national defense; providing for the establishment of a State Council of Civil Defense, local and district councils of civil defense, Mobile Support Units; prescribing the powers, duties and immunities thereof and of their personnel; authorizing mutual aid compacts, and providing penalties," making the Lieutenant-

Governor a member of the State Council of Civil Defense; imposing duties in connection with natural disasters; and providing compensation for accidental injury to certain civil defense volunteers.

"State Council of Civil Defense Act of 1951".

Section 2 and subsection (a) of section 3, act of March 19, 1951, P. L. 28, amended.

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

Section 1. Section two and subsection (a) of section three, act of March nineteen, one thousand nine hundred fifty-one (Pamphlet Laws 28), known as the "State Council of Civil Defense Act of 1951," are amended to read:

Section 2. Establishment of State Council of Civil Defense.—The Governor is hereby authorized and empowered in time of emergency or public need in the nation or the State to create, by proclamation, a State Council of Civil Defense, hereinafter designated as the "Council," for the general purpose of assisting in the coordination of the State and local activities related to national and State civil defense *and natural disasters*. Whenever he deems it expedient, the Governor may, by proclamation, dissolve or suspend such Council or re-establish it after any such dissolution or suspension.

Section 3. Organization of Council.—(a) The Council shall consist of the Governor, ex officio, the *Lieutenant-Governor*, the Adjutant General, the Auditor General, the Secretary of Internal Affairs, the Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Minority Leader of the Senate, the Minority Leader of the House of Representatives, their respective successors in office, and five citizens of Pennsylvania to be appointed by the Governor. The Speaker of the House of Representatives, the President Pro Tempore of the Senate, the Minority Leader of the Senate and the Minority Leader of the House of Representatives may authorize a member of their respective branches of the General Assembly to serve in their stead on said Council. The Council shall elect a chairman from the membership and five members of the Council shall constitute a quorum. The terms of the members appointed by the Governor shall expire with the terms of the Governor appointing them.

* * * * *

Section 4, act of March 19, 1951, P. L. 28,

amended by adding two new subsections, (1) and (m).

Section 2. Section four of the act is amended by adding, at the end, two new subsections to read:

Section 4. Powers and Duties.—The Council shall have the following powers and duties:

• • • • •

**(l) To take appropriate action in the event of earthquake, hurricane, flood, fire, explosion or other natural disaster or catastrophe for the protection of life and property.*

(m) To accept and coordinate assistance provided by Federal agencies in major disasters in accordance with the provisions of Public Law 875, Eighty-first Congress, approved September thirty, one thousand nine hundred fifty, 42 U. S. C. 1855ff, or any amendment, or reenactment thereof.

Section 3. The act is amended by adding, after section twelve, a new section to read:

Act of March
19, 1951, P. L.
28, amended by
adding a new
section 12.1.

Section 12.1 Compensation for Accidental Injury.— All duly enrolled civil defense volunteers who are not eligible to receive benefits under the Workmen's Compensation Law shall be entitled, except during a state of war or period of armed conflict within the continental limits of the United States, to the following benefits relating to injuries sustained while actually engaged in civil defense or disaster training activities or in or en route to and from civil defense or disaster tests or operations authorized by the Council and carried out in accordance with rules and orders promulgated and adopted by the Council:

(a) A sum of fifteen hundred dollars (\$1500) for accidental injury directly causing or leading to death;

(b) A sum not to exceed seven hundred fifty dollars (\$750) for reimbursement for medical and hospital expenses associated with accidental injury; and

(c) Weekly payments of twenty-five dollars (\$25), beginning on the eighth day of disability and continuing for not more than twenty-six weeks, for disability directly arising from accidental injury rendering the individual totally incapable of following his normal gainful pursuits.

All benefits hereby authorized shall be paid out of funds appropriated to the Council. Payments shall be made on the basis of claims submitted to the Council through the Bureau of Workmen's Compensation of the Department of Labor and Industry in accordance with rules and orders promulgated and adopted by the Council.

Section 4. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 3rd day of September, A. D. 1955.

GEORGE M. LEADER

* "e" in original.