

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

Section 1. Section 602, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481) and amended June 1, 1956 (P. L. 2021), is amended to read:

Section 602. Who to Attend; Compensation and Mileage.—The supervisors of townships, auditors, assessors, tax collectors, solicitors, engineers, and the secretary of the board of township supervisors, when not a member of the board, shall attend such conventions whenever possible. Each township supervisor, auditor, assessor, tax collector, solicitor, engineer, and secretary attending such convention shall receive a certificate, signed by the presiding officer and acting secretary of the convention, attesting his presence at the convention. Such certificate shall entitle him to collect from the township treasurer the sum of [six] *ten* dollars per day for each day's attendance, and mileage at the rate of eight cents per mile traveled, to be computed by the route usually traveled from his place of residence to the place where the convention is held. No township supervisor, auditor, assessor, tax collector, solicitor, engineer, or secretary shall be paid for more than one day's attendance in any one year.

APPROVED—The 2nd day of July, A. D. 1959.

DAVID L. LAWRENCE

No. 131

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services; providing for licenses, reports and payment of tax, interest and penalties, assessments, \*collections, liens, reviews and appeals; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, corporations, partnerships, associations and individuals and making an appropriation," imposing the burden of proof on the Department of Revenue in certain cases.

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

Section 1. Subsection (c) of section 546, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," amended April 15, 1959 (Act No. 14), is amended to read:

Section 546: Collection of Tax.—

\* \* \* \* \*

The Second Class Township Code.

Section 602, act of May 1, 1933, P. L. 103, reenacted and amended July 10, 1947, P. L. 1481, and amended June 1, 1956, P. L. 2021, further amended.

Selective Sales and Use Tax Act. Subsection (c), section 546, act of March 6, 1956, P. L. 1228, amended April 15, 1959, Act No. 14, further amended.

\* "collection" in original.

(c) Exemption Certificates. If the tax does not apply to the sale or lease of tangible personal property or services, the purchaser or lessee shall furnish to the vendor a certificate indicating that the sale is not legally subject to the tax. The certificate shall be in substantially such form as the department may, by regulation, prescribe. Where the tangible personal property or service is of a type which is never subject to the tax imposed or where the sale or lease is in interstate commerce, such certificate need not be furnished. Where a series of transactions are not subject to tax, a purchaser or user may furnish the vendor with a single exemption certificate in substantially such form and valid for such period of time as the department may, by regulation, prescribe. An exemption certificate, which *is complete and regular and* on its face discloses a valid basis of exemption, if taken in good faith, shall relieve the vendor from [any] the liability [for the tax] *imposed by this section. An exemption certificate accepted by a vendor from a natural person domiciled within this Commonwealth or any association, fiduciary, partnership, corporation or other entity, either authorized to do business within this Commonwealth or having an established place of business within this Commonwealth, in the ordinary course of the vendor's business, which on its face discloses a valid basis of exemption consistent with the activity of the purchaser and character of the property or service being purchased, shall be presumed to be taken in good faith and the burden of proving otherwise shall be on the Department of Revenue.*

\* \* \* \* \*

Section 2. This act shall take effect immediately.

APPROVED—The 2nd day of July, A. D. 1959.

DAVID L. LAWRENCE

No. 132

AN ACT

Authorizing and directing the Department of Highways, in cooperation with the Department of Mines and Mineral Industries, to construct strips of highway using coal as a road building material.

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

Section 1. Research studies are being conducted by the Commonwealth as well as by private agencies for the purposes of developing new uses and increasing markets for coal. Progress in this field would greatly aid the economy of depressed areas of this Commonwealth.

Experimental  
highway  
construction  
authorization.

Coal research  
for highway  
purposes.