

(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.

Experiments have been made in the use of coal as a road building material and, if successful and practical, the adoption thereof will result in prosperity for the people in the coal mining areas and the Commonwealth generally.

Section 2. For the purpose of determining whether a method of using coal as a road building material shall be adopted by the Commonwealth in its vast road building program, the Department of Highways in cooperation with the Coal Research Board in the Department of Mines and Mineral Industries is hereby authorized to pave experimental strips of highway in this Commonwealth in which the new material is used.

Experimental  
highways  
authorized.

Section 3. The costs and expenses of constructing such experimental strips shall be paid by the Department of Highways out of funds available for highway purposes.

Experimental  
costs to be  
borne by funds  
for highway  
purposes.

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

DAVID L. LAWRENCE

No. 133

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," prescribing the method of appointing successors when two or more vacancies occur in the offices of supervisors.

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

The Second Class  
Township Code.

Section 1. Section 420, 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 July 2, 1953 (P. L. 354), is amended to read:

Section 420, act  
of May 1, 1933,  
P. L. 103,  
reenacted and  
amended July  
10, 1947, P. L.  
1481, and  
amended July 2,  
1953, P. L. 354,  
further amended.

Section 420. Supervisors.—If the electors of any township shall fail to choose a supervisor, or if any person elected to such office shall neglect or refuse to serve therein, or if a vacancy shall occur in the office by death, resignation, removal from the township, or otherwise, the two remaining supervisors may appoint a successor and upon their failure to make such appointment within thirty days after the vacancy occurs, the court of quarter sessions shall appoint a successor, upon the presentation of a petition signed by a supervisor and not less than five registered electors. In either case, the successor so appointed shall hold the office for the unexpired term. When a vacancy is so filled by the two remaining