

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," is amended by adding, after section 1, a new section to read:

*Section 1.1. Limitation on Assessment.—No assessment may be made of any tax imposed under this act more than five years after the date on which such tax should have been paid, except where a fraudulent return or no return has been filed.*

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE

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No. 614

AN ACT

Amending the act of March 31, 1860 (P. L. 427), entitled "An act to Consolidate, Revise and Amend the Laws of this Commonwealth relating to Penal Proceedings and Pleadings," further regulating setting prisoners at liberty on bail in counties of the second class.

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

Penal Proceedings and Pleadings.

Section 1. Section 54, act of March 31, 1860 (P. L. 427), entitled "An act to Consolidate, Revise and Amend the Laws of this Commonwealth relating to Penal Proceedings and Pleadings," is amended to read:

Section 54, act of March 31, 1860, P. L. 427, amended.

Section 54. If any person shall be committed for treason or felony, or other indictable offense, and shall not be indicted and tried some time in the next term, session of oyer and terminer, general jail delivery, or other court where the offense is properly cognizable, or in counties of the second class if any person shall be committed for treason or felony or other indictable offense and shall not be indicted and tried within six months in a court where the offense is properly cognizable, after such commitment, it shall and may be lawful for the judges or justices thereof, and they are hereby required on the last day of the term, sessions or court, or in counties of the second class within six months of the commitment for treason or felony or other indictable offense, to set at liberty the said prisoner

Of the trial of prisoners committed.

upon bail, unless it shall appear to them, upon oath or affirmation, that the witnesses for the commonwealth, mentioning their names, could not then be produced; and if such prisoner shall not be indicted and tried the second term, session or court after his or her commitment, *or in counties of the second class if such prisoner shall not be indicted and tried within six months after his or her commitment*, unless the delay happen on the application or with the assent of the defendant, or upon trial he shall be acquitted, he shall be discharged from imprisonment: Provided always, That nothing in this act shall extend to discharge out of prison, any person guilty of, or charged with treason, felony, or other high misdemeanor in any other state, and who by the constitution of the United States ought to be delivered up to the executive power of such state, nor any person guilty of, or charged with a breach or violation of the laws of nations.

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE

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No. 615

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," changing penalty provisions for failure to file reports on time.

The Fiscal Code.

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