

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

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:

Section 1. Section 1702, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended April 20, 1949 (P. L. 631), is amended to read:

Section 1702,
act of April 9,
1929, P. L. 343,
amended April
20, 1949, P. L.
631, further
amended.

Section 1702. Failure of Corporation, Association, Exchange, or Person to Make Bonus or Tax Reports on Time.—If any corporation, association, exchange, or person, or the officer or officers of any corporation, association, or exchange, shall neglect or refuse to furnish to the Department of Revenue, within the time prescribed by law, or any extension thereof granted by the Department of Revenue, any bonus or tax report required by sections seven hundred six, seven hundred seven, seven hundred eight, seven hundred ten, seven hundred thirteen, seven hundred fourteen, seven hundred fifteen, seven hundred sixteen, seven hundred nineteen or seven hundred twenty, of this act, *unless within thirty days after the report became due it has been filed, the amount of the tax or bonus admitted to be due has been paid, and reasons satisfactory to the Department of Revenue have been shown to the Department of Revenue why the reports were not furnished to it as required by this act*, it shall be the duty of the Department of Revenue to add to the bonus or tax of such corporation, association, exchange, or person, for each and every tax period for which such report was not so furnished, the following percentages, which shall be collected with the bonus or tax in the usual manner of settling and collecting such bonus or tax:

On the first one thousand dollars of bonus or tax, ten per centum; on the next four thousand dollars, five per centum; and on everything in excess of five thousand dollars, one per centum.

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

DAVID L. LAWRENCE

No. 616

AN ACT

Authorizing cities of the first class and school districts of the first class to collect self-assessed taxes by the use of a lien and sale procedure; imposing certain duties on prothonotaries, and providing for methods of reviving liens of self-assessed taxes, and imposing certain costs.

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

Self-Assessed
Tax Lien Act.

Section 1. This act shall be known and may be cited as the "Self-Assessed Tax Lien Act."

Definition.