

Section 1. Section 403, act of June 15, 1961 (P. L. 373), known as the "Inheritance and Estate Tax Act of 1961," is amended to read:

Section 403. Rate of Tax; Class A.—Inheritance tax upon the transfer of property passing to or for the use of any of the following shall be at the rate of [two (2)] six (6) percent:

(1) Grandfather, grandmother, father, mother, husband, wife and lineal descendants;

(2) Wife or widow, and husband or widower of a child.

Section 2. This act shall take effect immediately and shall apply to—

(1) The estates of all decedents dying on or after that day;

(2) Intervivos transfers made by decedents dying on or after that day regardless of the date of the transfer.

Existing laws shall remain in full force and effect for the estates of all decedents dying before the effective date of this act.

APPROVED—The 29th day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 412

AN ACT

HB 1969

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 personal property and certain services and upon the occupancy of hotel rooms; providing for certain exclusions; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," clarifying the exclusion from taxation of the sale at retail or use of bodies attached to the chassis of motor vehicles, trailers and semi-trailers.

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

Section 1. Clause (p) of section 203, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," added April 23, 1963 (P. L. 23), is amended to read:

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon

* * *

(p) The sale at retail or use of motor vehicles, trailers and semi-trailers, or bodies attached to the chassis thereof, sold to a nonresident of Pennsylvania to be used outside of Pennsylvania and which are registered in a state other than Pennsylvania within twenty days after delivery to the vendee.

* * *

Section 2. This act shall take effect January 1, 1968.

APPROVED—The 29th day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 413
AN ACT

HB 1285

Amending the act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," increasing the amount of tax.

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

Section 1. Sections 2 and 3, act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," reenacted and amended May 29, 1951 (P. L. 479), and amended June 6, 1963 (P. L. 100), are amended to read:

Section 2. An emergency State tax is hereby imposed and assessed at the rate of [fifteen] eighteen per centum of the net price of all liquors sold by the board. The tax herein imposed shall be collected by the board from the purchasers of the liquor from the board. The amount of such [fifteen] eighteen per centum so collected by the board, under the provisions of this act, shall be paid into the State Treasury, through the department, in the manner and within the times herein specified, and shall be credited to the General Fund.

Section 3. It shall be the duty of the board to transmit to the department on, or before, the fifteenth day of each calendar month, a