

for the transportation of resident pupils to and from the public schools, the board of school directors shall also make provision for the free transportation of pupils who regularly attend nonpublic elementary and high schools not operated for profit. Such transportation provided for pupils attending nonpublic elementary and high schools not operated for profit shall be over established public school bus routes. Such pupils shall be transported to and from the point or points on such routes nearest or most convenient to the school which such pupils attend. The board of school directors shall provide such transportation whenever so required by any of the provisions of this act or of any other act of Assembly.

Section 2. The amendments made by this act shall not be so construed as to limit or reduce in any way the payments now made by the Commonwealth to various school districts to help defray the cost of transporting pupils and the additional costs incurred by the boards of school directors in furnishing transportation under said amendments shall be included in the amounts for which reimbursement may be received from the Commonwealth as now provided by law.

Section 3. This act shall take effect July 1, 1965.

APPROVED—The 15th day of June, A. D. 1965.

WILLIAM W. SCRANTON

No. 92

AN ACT

SB 47

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," authorizing the Board of Finance and Revenue to refund taxes, license fees, penalties, fines, bonus or other moneys paid to the Commonwealth and to which the Commonwealth is not rightfully or equitably entitled from the fund into which paid and removing the requirement of an appropriation for that purpose.

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

Section 1. The first paragraph of clause (a) of section 503, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended July 13, 1957 (P. L. 838), is amended to read:

Section 503. Refunds of State Taxes, License Fees, Et Cetera.—The Board of Finance and Revenue shall have the power, and its duty shall be,

(a) To hear and determine any petition for the refund of taxes, license fees, penalties, fines, ¹bonuses or other moneys paid to the Commonwealth and to which the Commonwealth is not rightfully or equitably entitled and, upon the allowance of any such petition, to refund such taxes, license fees, penalties, fines, ¹bonuses or other moneys, out of [any appropriation or appropriations made for the purpose] the fund into which such taxes, license fees, penalties, fines, bonuses or other moneys were originally paid, or to credit the account of the person, association, corporation, body politic, or public officer entitled to the refund. So much of the proceeds of the various taxes, license fees, penalties, fines, bonuses or other moneys as shall be necessary for the payment of refunds out of the General or Special Funds shall be authorized by the Governor. A list of the final amounts of any such refunds or credits in excess of five thousand dollars (\$5,000.00) hereafter granted for corporation taxes, the names of the corporations entitled thereto, and a brief summary of the reasons therefor, and a list of the names and final amounts of any such refunds or credits in excess of two hundred dollars (\$200.00) hereafter granted to any persons or corporations shall be available for public inspection. The jurisdiction of the Board of Finance and Revenue to hear and determine a petition for refund, as aforesaid, shall not be affected or limited (I) by the fact that proceedings for review by the Board of Finance and Revenue or appeal to the court of common pleas of Dauphin County, involving the same tax or bonus and period for which a refund is sought, are pending, have been withdrawn, or have been otherwise closed, provided such proceedings relate to other objec-

¹"bonus" in original.

tions than those raised in the petition for refund, or provided such petition for refund is based upon a final judgment or decision of a court of competent jurisdiction holding the act of Assembly under which the petitioner paid the tax or other money involved to be unconstitutional or to have been erroneously interpreted, or (II) ¹ the fact that a petition for resettlement or reassessment involving the same tax or bonus and period and involving either the same or different questions than those raised in the petition for refund is pending has been withdrawn or has been otherwise closed. All such petitions for refund must be filed with the board within two years of the payment of which refund is requested, or within two years of the settlement in the case of taxes or bonus, whichever period last expired, except

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Section 2. Clause (b) of section 503 of the act amended March 6, 1956 (P. L. 1218), is amended to read:

Section 503. Refunds of State Taxes, License Fees, Et Cetera.—The Board of Finance and Revenue shall have the power, and its duty shall be,

* * *

(b) To hear and determine any petition for the remission of penalties imposed and paid for failure to file any tax or bonus report within the time specified by law. If the board be satisfied that the failure to file the report was not wilful, that the report was actually filed within thirty days after it was due, and that the amount of tax or bonus, exclusive of penalty, admitted to be due, was paid to the Commonwealth within thirty days after the date when payment of the tax or bonus became due, it may allow the petition and refund the amount of the penalty, or any part thereof, out of [any appropriation or appropriations made for the purpose] the fund into which such penalty was originally paid, or credit the account of the person, association, corporation, body politic, or public officer by whom or which the penalty was paid, but no such petition shall be considered unless it be filed within two years after the penalty was paid.

In the case of petitions for the remission of penalties imposed and paid for failure to file tentative reports for the year 1953 or fiscal years beginning in 1953 under section 4 (b) of the Corporate Net Income Tax, as reenacted and amended, or under section 4 (b) of the Corporation Income Tax Law, as reenacted and amended, the board may allow such petitions if it is satisfied that the failure to file the tentative report

¹“or” in original deleted.

was not wilful, that the tentative report was actually filed within one (1) year after it was due, and that the amount of tax required to be paid with such tentative report was paid to the Commonwealth within one (1) year after the date when payment of such tax became due, but no such petition shall be considered unless it is filed prior to the first day of July, 1956.

* * *

Section 3. This act shall take effect July 1, 1965.

APPROVED—The 23d day of June, A. D. 1965.

WILLIAM W. SCRANTON

No. 93

AN ACT

SB 180

Amending the act of May 16, 1929 (P. L. 1784), entitled "An act concerning newspapers; creating uniformity in the publication of legal notices and advertisements; defining the newspapers in which official and legal advertising shall be published; prescribing methods for computing the charges therefor, and providing that the expenses for publishing legal advertising or notices shall be taxable and collectible as court costs are now taxed and collected in all matters and proceedings," providing for newspaper advertising by cities located in two counties.

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

Section 1. Section 7, act of May 16, 1929 (P. L. 1784), known as the "Newspaper Advertising Act," is amended to read:

Section 7. No legal proceeding, matter, or case in which notice is required to be given by official or legal advertising, shall be binding and effective upon any interested person, party, corporation, association, or society, unless such official and legal advertising be printed and published in the newspapers of general circulation, official newspapers, and legal newspapers defined by this act, and which have been established and published continuously for at least six months in the proper county prior to such publication, in the manner and as required by existing statutes and by acts of Assembly hereafter enacted, and by any rule, order, or decree of court, resolution of a corporation, or unincorporated association, or ordinance, rule, or regulation of any municipality, State board, State commission, State official, township, borough, city, or county commissioners, board of education, or other public officer, or public officers, in the newspapers of general circulation, official newspapers, and legal