under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class; (7) to levy, assess or collect a tax on membership in or membership dues, fees or assessments of charitable, religious, beneficial or non-profit organizations including but not limited to sportsmen's, recreational, golf and tennis clubs, girl and boy scout troops and councils; (8) to levy, assess or collect any tax on a mobilehome or house trailer subject to a real property tax unless the same tax is levied, assessed and collected on other real property in the political subdivision.

Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax for one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendments. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain in effect, and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only. The provision of this subsection requiring taxes upon the transfer of real property, or of any interest in real property, to be paid by the transferor, shall not apply to any ordinance or resolution imposing such tax adopted prior to June twenty-eighth, one thousand nine hundred fifty-five. All such ordinances shall continue in full force and effect until the end of the year for which the tax was imposed. All such ordinances and resolutions and the collection of all taxes thereunder are validated.

Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years prior to the year in which the decedent died.

Section 2. This act shall take effect immediately.

APPROVED—The 29th day of July, A. D. 1965.

WILLIAM W. SCRANTON

No. 155

AN ACT

SB 582

Amending the act of April 29, 1959 (P. L. 58), entitled "An act consolidating and revising the Vehicle Code, the Tractor Code, the Motor Vehicle Financial Respon-

sibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," further regulating the passing of school buses, requiring school bus drivers to operate school bus signal lights any time children are being received or discharged and imposing a penalty.

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

Section 1. Section 1018, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," amended August 6, 1959 (P. L. 653) and June 7, 1961 (P. L. 262), is amended to read:

Section 1018. Passing School Buses .--

- (a) On highways having roadways not divided by safety islands or physical traffic separation installations, the driver of any vehicle approaching or overtaking a school bus conforming to the requirements of this act, which is being used [solely] for the transportation of children [to or from school] and which has stopped for the purpose of receiving or discharging one or more school children, shall stop his vehicle not less than ten (10) feet from the school bus and keep his vehicle stationary until every school child shall have entered the bus or every school child leaving the school bus at that place shall have alighted and reached the side of the highway.
- (b) On highways having dual or multiple roadways separated by safety islands or physical traffic separation installations, the driver of any vehicle overtaking a school bus which has stopped for the purpose of receiving or discharging one or more school children, shall stop his vehicle not less than ten (10) feet from the school bus and keep his vehicle stationary until every school child shall have entered the bus or until every school child leaving the school bus at that place shall have alighted and reached the side of the highway.
- (c) On highways having dual or multiple roadways separated by safety islands or physical traffic separation installations, the driver of a vehicle on another roadway approaching a school bus which has stopped for the purpose of receiving or discharging any school child shall reduce the speed of his vehicle to not more than fifteen (15) miles per hour, and shall not resume normal speed until his vehicle has passed the school bus and any child who may have alighted therefrom or is about to enter the school bus.
- (d) Whenever a school bus is parked at the curb for the purpose of receiving children directly from a school or discharging children to enter a school which is located on the same side of the street as that on which the school bus is parked, drivers of vehicles shall be permitted to pass the school bus without stopping but at a speed not in excess of fifteen (15) miles per hour.

- (d.1) Whenever a school bus has stopped or parked for the purpose of receiving or discharging school children, the driver of the school bus shall operate the alternately flashing signal lamps from the time the school bus has stopped until every child has reached a place of safety. If a vehicle regularly used for the transportation of school children is not equipped with alternately flashing signal lamps, the driver shall, in lieu thereof, flash the two (2) front and two (2) rear lamps simultaneously.
- (e) The driver of any school bus being used [solely] for the transportation of children [to or from school] shall not start his bus until every child who may have alighted therefrom shall have reached a place of safety.
- (f) The Secretary of Highways shall erect and maintain, at all major vehicular entrance points into this Commonwealth from adjoining states, signs giving notice of the provisions of this section regulating the passing of school buses and the penalty for violation thereof.

Penalty.—Any person violating any of the provisions of this section shall, upon summary conviction before a magistrate, be sentenced to pay a fine of twenty-five dollars (\$25.00) and costs of prosecution, and, in default of payment thereof, shall undergo imprisonment for not more than ten (10) days.

Section 2. This act shall take effect immediately.

APPROVED—The 29th day of July, A. D. 1965.

WILLIAM W. SCRANTON

No. 156

AN ACT

SB 921

Providing for the transfer to the proper court of any cause mistakenly appealed to any court from a judgment of a magistrate or justice of the peace.

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

Section 1. Whenever an appeal from a judgment of a magistrate or justice of the peace is taken to any court instead of the court to which it should have been taken, the appeal shall not thereby be lost,