

each component school district shall, until the end of their respective terms, be directors of the newly formed school district. Vacancies occurring in such incumbent positions shall not be filled. At the first municipal election following the date of establishment of the new district and at each subsequent municipal election, three directors shall be elected at large for six year terms. Their term of office shall begin on the first Monday of December following their election.

The school directors of the component districts of the new district before the date of establishment or the board of school directors after establishment, may, if they choose, develop a plan to divide the new school district into three or nine regions in the same manner as provided in section 303 of this act.

Section 3. Sections 241, 242, 243, 251, 252, 253, 254, 255, 263, 263.1, 264, 311 and 312 of the act are repealed.

Section 4. This act shall take effect June 30, 1966.

APPROVED—The 7th day of December, A. D. 1965.

WILLIAM W. SCRANTON

No. 386

AN ACT

HB 215

Authorizing the filing of notices of liens for taxes payable to the United States of America, and certificates releasing such liens or releasing property therefrom and to make uniform the law relating thereto.

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

Section 1. **United States Tax Liens; Filing Notices and Certificates.**—Notices of liens for taxes payable to the United States of America, and certificates releasing such liens and certificates discharging specific property from such liens, shall be filed by the district director of internal revenue in the office of the prothonotary of the county or counties in this State within which the property subject to such lien is situated in the case of real property, and within which the domicile of the taxpayer named in the notice of such lien is located in the case of personal property. If, after the date of this act, an amendment of the

provisions of the Internal Revenue Code pursuant to which this act is adopted affects the determination of the situs of real property or personal property for the purpose of filing Federal tax liens, the county or counties in whose prothonotary's offices such notices and certificates shall thereafter be filed shall be determined by the residence of the taxpayer or such other location to which the Internal Revenue Code refers for such determination in the case of real property and personal property respectively.

Section 2. Entry, Index and Billing of Fees.—When a notice of such tax lien is filed, the prothonotary shall forthwith enter the same in an alphabetical Federal Tax Lien Index, showing on one line the name and residence of the taxpayer named in such notice, the district director's serial number of such notice, the date and hour of filing, and the amount of tax with the interest, penalties and costs, and he shall also index the entry of such lien in the General Judgment Index. He shall file and keep all original notices so filed, in numerical order, in a file or files, and designated Federal tax lien notices. The prothonotary shall bill the district director of Internal Revenue on a monthly basis for all filing fees.

Section 3. Release of Lien or Discharge of Property.—When a certificate releasing any tax lien or a certificate discharging specific property from such a lien issued by the district director of internal revenue or other proper officer, is filed in the office of the prothonotary where the original notice of lien is filed, said prothonotary shall enter the same with date of filing, in said Federal Tax Lien Index, on the line where notice of the lien released or encumbering the specific property so discharged is entered, and permanently attach the original certificate of discharge to the original notice of the lien.

Section 4. Books to be Furnished to Prothonotaries.—Said Federal Tax Lien Index, and file or files for said Federal tax lien notices, shall be furnished to the prothonotary of each county in this State in the manner now provided by law for the furnishing of books in which other liens are filed or recorded.

Section 5. Purpose of Act.—This act is passed for the purpose of authorizing the filing of notices of liens, in accordance with the provisions of applicable laws of the United States.

Section 6. Construction of Act.—This act shall be so construed as to effectuate its general purpose to make uniform the law of those states which enact it.

Section 7. Short Title.—This act may be cited as the "Uniform Federal Tax Lien Registration Act."

Section 8. Repeals.—The act of August 6, 1963 (P. L. 523), known as the "Revised Uniform Federal Tax Lien Registration Act," is repealed.

Section 9. Effective Date.—This act shall take effect immediately.

APPROVED—The 7th day of December, A. D. 1965.

WILLIAM W. SCRANTON

No. 387

AN ACT

HB 952

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 Responsibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," changing the permitted height of vehicles and deleting an obsolete provision.

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

Section 1. Subsection (b) of section 902, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," amended June 6, 1963 (P. L. 76), is amended to read:

Section 902. Size of Vehicles, Tractors and Loads.—

* * *

(b) No vehicle, except motor buses, motor omnibuses and vehicles used exclusively to repair overhead lights and wires, and fire department equipment, shall exceed a total maximum height, including any load thereon, of [one hundred fifty (150) inches, but nothing herein contained shall be construed to require the public authorities to provide sufficient vertical clearance to permit the operation of such vehicles, excepting that until, but not after January 1, 1941, any vehicle, properly registered in Pennsylvania on the effective date of this act, may be of a total height, including any load thereon, of one hundred seventy-four (174) inches: Provided, however, That any vehicle carrying motor vehicles or boats may be of a total height, including any load thereon, of] one hundred sixty-two (162) inches, but nothing herein contained shall be construed to require the public authorities to provide sufficient vertical clearance to permit the operation of such vehicles.

* * *

Penalty.—Any person violating any of the provisions of subsection