

## No. 540

## AN ACT

## SB 188

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," excluding, in certain cases, the sale at retail or use of fish and the sale at retail or use of textbooks for use in schools, colleges and universities from the tax.

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

Section 1. Section 203, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," is amended by adding at the end thereof, two new clauses to read:

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

\* \* \*

(z) The sale at retail or use of fish raised in commercial hatcheries when sold to licensed fee fishing lakes.

(aa) The sale at retail or use of textbooks for use in schools, colleges and universities, either public or private when purchased in behalf of or through such schools, colleges or universities provided such institutions of learning are recognized by the Department of Public Instruction.

Section 2. This act shall take effect July 1, 1966.

APPROVED—The 25th day of January, A. D. 1966.

WILLIAM W. SCRANTON

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No. 541

AN ACT

## HB 1569

Providing scholarships and providing funds to secure Federal funds for qualified students of the Commonwealth of Pennsylvania who need financial assistance to attend postsecondary institutions of higher learning, making an appropriation, and providing for the administration of this act.