

No. 139

AN ACT

To add section 3.1 to the act, approved the twenty-second day of June, one thousand nine hundred thirty-one (Pamphlet Laws 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," by providing for certificates to be issued upon payment of tax to be attached to windshields and providing penalties.

Excise tax on gross receipts.

Act of June 22, 1931, P. L. 694, amended by adding, after section 3 thereof, a new section numbered 3.1.

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

Section 1. The act, approved the twenty-second day of June, one thousand nine hundred thirty-one (Pamphlet Laws 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," is hereby amended by adding, after section 3 thereof, a new section to read as follows:

Section 3.1. (a) Each company which shall pay the tax imposed and assessed by this act shall be issued certificates, in such form as may be prescribed by the Secretary of Revenue, which shall be attached by the company, as directed by the Secretary, to the windshields of vehicles owned or operated by the company and for which the tax has been paid.

(b) Any company which shall fail to attach the certificate prescribed by this act shall, upon summary conviction thereof before a magistrate, be sentenced to pay a fine of not more than ten dollars (\$10).

(c) Any company which shall attach a certificate to any vehicle, except as provided by this section, shall, upon summary conviction thereof before a magistrate, be sentenced to pay a fine of not more than fifty dollars (\$50).

APPROVED—The 20th day of July, A. D. 1953.

JOHN S. FINE

No. 140

AN ACT

To further amend section one of the act, approved the second day of June, one thousand eight hundred and ninety-one (Pamphlet Laws 176), entitled "An act to provide for the health and safety of persons employed in and about the anthracite coal mines of Pennsylvania and for the protection and preservation of property connected therewith," by extending certain provisions to mines where only one person is employed or engaged in work, and changing the provisions for enforcement procedure and penalties, and providing for an additional form of appeal.