

and providing for the use of the proceeds of such tax for public school purposes," by continuing in effect penal provisions and provisions for the assessment and collection of taxes, penalties and interest after the expiration of the period during which tax is imposed by the act.

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

"Use and Storage Tax Act".

Section 1. Section six hundred two of the act, approved the thirteenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 377), entitled "An act to provide revenue by imposing a tax on the use and storage of tangible personal property within the Commonwealth; providing for the assessment, collection and lien of the tax; imposing duties on prothonotaries; requiring sellers maintaining a place of business in this Commonwealth to register, make returns and collect the tax; prescribing penalties; and providing for the use of the proceeds of such tax for public school purposes," is hereby amended to read as follows:

Section 602. Effective Date.—This act shall become effective on the first day of the second calendar month after the month in which it is finally enacted; and all taxable storage use or other consumption pursuant to purchases made during that month and for a period of two years thereafter shall be subject to tax hereunder. *The expiration of the period during which tax is imposed by this act shall not relieve any person from the filing of returns or from any taxes, penalties or interest, imposed by the provisions of this act, or affect or terminate any petitions, investigations, prosecutions, legal or otherwise, or other proceedings pending under the provisions of this act, or prevent the commencement or further prosecution of any proceedings by the proper authorities of the Commonwealth for violations of such act, or for the assessment, collection or recovery of taxes, penalties or interest due or owing to the Commonwealth under this act.*

Section 2. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 31st day of August, A. D. 1955.

GEORGE M. LEADER

No. 134

AN ACT

To further amend the act, approved the thirteenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 389), entitled "An act to provide revenue by imposing a tax on retail sales of tangible personal property to consumers; requiring sellers to file returns; providing for the assessment, collec-

tion and lien of the tax; imposing duties on prothonotaries; prescribing penalties; and providing for the use of the proceeds of such tax for public school purposes," by designating the time for filing returns and continuing in effect penal provisions and provisions for the assessment and collection of taxes, penalties and interest after the expiration of the period during which tax is imposed by the act.

"Consumers
Sales Tax Act".

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

Section 1. Subsections (a) and (b) of section three hundred one and subsection (a) of section three hundred four of the act, approved the thirteenth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 389), entitled "An act to provide revenue by imposing a tax on retail sales of tangible personal property to consumers; requiring sellers to file returns; providing for the assessment, collection and lien of the tax; imposing duties on prothonotaries; prescribing penalties; and providing for the use of the proceeds of such tax for public school purposes," as amended by the act, approved the twenty-ninth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 997), are hereby further amended to read as follows:

Section 301. Returns and Payment.—(a) The taxes imposed by this act shall be due and payable on or before the twentieth day of November, February, May and August, for the periods ending the last day of October, January, April and July, respectively, during which the sales at retail subject to the tax were made. *For the month ending on the thirty-first day of August, one thousand nine hundred fifty-five, the taxes imposed by this act shall be due and payable on or before the twentieth day of October, one thousand nine hundred fifty-five.*

(b) Each taxpayer shall on or before the twentieth day of November, February, May and August, make out and sign a return for the preceding tax period. *For the month ending on the thirty-first day of August, one thousand nine hundred fifty-five, the return shall be made out and signed on or before the twentieth day of October, one thousand nine hundred fifty-five.* Such return shall be mailed to the department in time so that it will reach the department, in the ordinary course of the mails, on or before the twentieth day of the month succeeding the period with respect to which the return is made.

* * * * *

Section 304. Annual Returns.—(a) On or before the last day of February in each year, every taxpayer shall file with the department, in the manner heretofore specified for quarterly returns, an annual return covering the

entire preceding calendar year or such part thereof as the taxpayer was engaged in a business as a retail dealer. *For the period ending on the thirty-first day of August, one thousand nine hundred fifty-five, and including those periods not previously covered by an annual return, the annual return shall be filed on or before the last day of October, one thousand nine hundred fifty-five.* Such return shall be in addition to and not in lieu of returns required to be filed under the provisions of sections three hundred one or three hundred two.

* * * * *

Section 2. Section seven hundred two of said act is hereby amended to read as follows:

Section 702. *Effective Date.*—This act shall become effective on the first day of the second calendar month after the month in which it is finally enacted; and all taxable sales during that month and for a period of two years thereafter shall be subject to tax hereunder. *The expiration of the period during which tax is imposed by this act shall not relieve any person from the filing of returns or from any taxes, penalties or interest, imposed by the provisions of this act, or affect or terminate any petitions, investigations, prosecutions legal or otherwise, or other proceedings pending under the provisions of this act, or prevent the commencement or further prosecution of any proceedings by the proper authorities of the Commonwealth for violations of such act, or for the assessment, collection or recovery of taxes, penalties or interest due or owing to the Commonwealth under this act.*

Section 3. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 31st day of August, A. D. 1955.

GEORGE M. LEADER

No. 135

AN ACT

Amending the act of March nineteen, one thousand nine hundred fifty-one (Pamphlet Laws 28), entitled "An act relating to the civil defense of this State and its coordination with national defense; providing for the establishment of a State Council of Civil Defense, local and district councils of civil defense, Mobile Support Units; prescribing the powers, duties and immunities thereof and of their personnel; authorizing mutual aid compacts, and providing penalties," making the Lieutenant-