

sociations, liable to a tax under this section, shall not be required to pay any further tax on the mortgages, bonds, and other securities owned by them and in which the whole body of stockholders or members, as such, have the entire equitable interest in remainder; but corporations, limited partnerships, and joint-stock associations, owning or holding such securities as trustees, executors, administrators, guardians, or in any other manner than for the whole body of stockholders or members thereof as sole equitable owners in remainder, shall return and pay the tax imposed by this act upon all securities so owned or held by them, as in the case of individuals: Provided further, That the tax of five mills, imposed by this section on reports filed for the calendar years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, and for each calendar year thereafter, or for the fiscal years beginning in the calendar years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, and for each fiscal year thereafter, shall apply to the taxation of the capital stock of corporations, limited partnerships, and joint-stock associations, organized for laundering and for the processing and curing of meats, their products and by products, excepting companies engaged in the distilling of liquors: Provided further, That in case of fire and marine insurance companies, the tax imposed by this section shall be at the rate of five mills upon each dollar of the actual value of the whole capital stock: Provided, That nothing in this act shall be so construed as to apply to building and loan associations chartered by the State of Pennsylvania.

Further proviso.

Further proviso.

Proviso.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of March, A. D. 1956.

GEORGE M. LEADER

No. 396

AN ACT

Amending the act of May eleven, one thousand nine hundred twenty-one (Pamphlet Laws 522), entitled, as amended, "An act relating to dogs, and the protection of live stock, poultry and game birds raised in captivity from damage by dogs; providing for the licensing of dogs by the Secretary of Agriculture; providing for the enumeration of dogs by assessors; regulating the keeping of dogs, and authorizing their destruction in certain cases; providing for the protection of licensed dogs, and for dogs temporarily imported for trial, show, and breeding purposes; prescribing certain privileges for hunting dogs, and dogs owned or used by the Board of Game Commissioners; providing for the assessment of damages done to live stock,

poultry and game birds by dogs, and for live stock killed by or dying from rabies and for the illegal killing of licensed dogs, and the payment of such damages by the Commonwealth; imposing powers and duties on certain State, county, city, borough, town, and township officers and employes; directing the payment of all moneys collected into the State Treasury; and providing penalties," providing for free license tags for guide dogs for the blind.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: Dog Law of 1921.

Section 1. The act of May eleven one thousand nine hundred twenty-one (Pamphlet Laws 522), known as the "Dog Law of 1921," is amended by adding, after section eighteen, a new section to read: Act of May 11, 1921, P. L. 522, amended by adding a new section 18.1.

Section 18.1. The provisions of this act relating to the payment of fees and other charges shall not apply to any blind person owning a guide dog. License tags for guide dogs for the blind shall be issued without charge. License tags for guide dogs for the blind to be issued without charge.

APPROVED—The 15th day of March, A. D. 1956.

GEORGE M. LEADER

No. 397

AN ACT

Amending the act of June twelve, one thousand nine hundred fifty-one (Pamphlet Laws 533), entitled "An act relating to mental health, including mental illness, mental defect, epilepsy and inebriety; and amending, revising, consolidating and changing the laws relating thereto," fixing the date for liability of costs of patient care.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: The Mental Health Act of 1951.

Section 1. Section seven hundred one, act of June twelve, one thousand nine hundred fifty-one (Pamphlet Laws 533), known as "The Mental Health Act of 1951," amended January fourteen, one thousand nine hundred fifty-two (Pamphlet Laws 2053),* is amended to read: Section 701, act of June 12, 1951, P. L. 533, amended January 14, 1952, P. L. 2053, further amended

Section 701. Liability for Costs of Care of Patients.—

(a) Except as otherwise specifically provided in this act, liability for all costs of care of any patient in any State institution is hereby imposed, in the following order, against—

- (1) The patient's real and personal property;
- (2) The persons liable for the patient's support;
- (3) The Commonwealth or in the case of an inebriate, the county or institution district in which he resides.

* "are" in original.