

No. 28

AN ACT

Validating the assessment rolls of counties from the fourth to eighth class.

Counties fourth to eighth class.

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

Validating assessment rolls.

Section 1. In counties of the fourth to eighth class, having established the permanent records system in accordance with the laws of the Commonwealth prior to May 15, 1956, and the assessment roll has been examined, revised, adjusted and completed by the Board of Assessment and the Revision of Taxes, and the qualifying taxpayers have had preserved to them their right of appeal to the Court of Common Pleas, such assessment roll, assessment, examination, revision, adjustment and completion are validated notwithstanding the failure to publish the notices required by the act of May 21, 1943 (P. L. 571) and its amendments.

APPROVED—The 9th day of April, A. D. 1957.

GEORGE M. LEADER

No. 29

AN ACT

Amending the act of May 1, 1933 (P. L. 103) entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," further regulating ordinances opening, changing or vacating roads and highways.

The Second Class Township Code.

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

Subsections (b) and (c), section 1102, reenacted and amended July 10, 1947, P. L. 1481, and amended June 1, 1956, P. L. 2021, further amended.

Section 1. Subsections (b) and (c) of section 1102, known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), and amended June 1, 1956 (P. L. 2021), are amended to read:

Section 1102. Hearing; Report; Exceptions Thereto; View and Notice.—

* * * * *

(b) After such hearing, should the supervisors, or a majority thereof, decide in favor of exercising the power, so conferred, they shall enact the necessary ordinance and file a copy of such ordinance, together with a draft [and] *or* survey of the road showing the location and width thereof, in the office of the clerk of court of quarter sessions.

(c) Any citizen or freeholder of the township may, within thirty days after the filing of the [report] ordinance of the supervisors, upon entering in the court sufficient surety to indemnify them for all costs incurred in the proceedings, file exceptions to the ordinance together with a petition for a review. Thereupon, the court of quarter sessions shall appoint viewers from the county board of viewers for the purpose of reviewing the ordinance and exceptions thereto.

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APPROVED—The 9th day of April, A. D. 1957.

GEORGE M. LEADER

No. 30

AN ACT

Amending the act of May 21, 1931 (P. L. 149) entitled, as amended, "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are practically, and commercially suitable for use in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," extending the provisions of one additional tax for a limited time.

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

The Liquid Fuels Tax Act.

Section 1. Section 4, act of May 21, 1931 (P. L. 149), known as "The Liquid Fuels Tax Act," amended May 28, 1956 (P. L. 1776), is amended to read:

Section 4, act of May 21, 1931, P. L. 149, amended May 28, 1956, P. L. 1776, further amended.

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of three cents a gallon, or fractional part thereof, is hereby imposed and assessed upon all liquid fuels used or sold and delivered by distributors within this Commonwealth, excepting liquid fuels delivered to the United States Government on presentation of a duly authorized United States Government exemption certificate or other evidence satisfactory to the department, and such liquid fuels used or sold and delivered as are not within the taxing power of this Commonwealth under the Commerce Clause of the Con-