

## ARTICLE V.

## Construction.

It is intended that the provisions of this compact shall be reasonably and liberally construed to effectuate the purposes thereof.

APPROVED—The 9th day of September, A. D. 1959.

DAVID L. LAWRENCE

No. 338

## AN ACT

Amending the act of June 20, 1947 (P. L. 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education; receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers, and employes and imposing penalties," changing the times for filing returns.

School districts  
of first class.

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

Section 6, act of  
June 20, 1947,  
P. L. 745, re-  
enacted and  
amended May 12,  
1949, P. L. 1238,  
further amended.

Section 1. Section 6, act of June 20, 1947 (P. L. 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers, and employes and imposing penalties," reenacted and amended May 12, 1949 (P. L. 1238), is amended to read:

Section 6. Returns.—

(a) Every return shall be made upon a form furnished by the collector. Every person making a return shall certify the correctness thereof, by affidavit.

(b) Every person, subject to the tax imposed by this act, who has commenced his business at least one (1) full year prior to the beginning of any license year, shall on or before the fifteenth day of [March] *April*, one thousand nine hundred forty-eight, and annually thereafter, file with the collector a return setting forth his name, his business and business address, and such other information as may be necessary in arriving at the

actual gross amount of business transacted by him during the preceding calendar year and the amount of the tax due.

(c) Every person, subject to the tax imposed by this act, who has commenced his business less than one (1) full year prior to the beginning of the license year one thousand nine hundred forty-eight, shall, on or before the fifteenth day of March, one thousand nine hundred forty-eight, file with the collector a return setting forth his name, his business, business address, and such other information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.

(d) Every person, subject to the tax imposed by this act, who commences business subsequent to the beginning of any license year, shall within forty (40) days from the date of commencing such business, and on or before the fifteenth day of [March] *April* of the succeeding license year, file a return with the collector setting forth his name, his business and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during his first month of business and the amount of the tax due.

(e) Every person, subject to the payment of the tax imposed by this act, who engages in a business temporary, seasonal or itinerant by its nature, shall, within seven (7) days from the day he completes such business, file a return with the collector setting forth his name, his business and business address, and such information as may be necessary in arriving at the actual gross amount of business transacted by him during such period and the amount of the tax due.

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 9th day of September, A. D. 1959.

DAVID L. LAWRENCE

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No. 339

AN ACT

Amending the act of June 3, 1937 (P. L. 1333), entitled "An act concerning elections, including general, municipal, special and primary elections, the nomination of candidates, primary and election expenses and election contests; creating and defining membership of county boards of elections; imposing duties upon the Secretary of the Commonwealth, courts, county boards of elections, county commissioners; imposing penalties for violation of the act, and codifying, revising and consolidating the