

permits shall be subject to such rules and regulations and any other conditions or restrictions, including the obligation on the part of the permittee to restore or replace any section of highway or bridge damaged as a result of such movement, whether or not the same was attributable to negligence on the part of the permittee, as shall be deemed necessary by the authorities granting such permit. Every such permit shall be carried in the vehicle or tractor to which it refers, shall be open to inspection by any peace officer or person having collision with such vehicle or tractor, and shall be revocable at any time, at the discretion of the official who issued the same.

No such permit shall be issued for the movement of any self-propelled farm machine with a width in excess of ninety-six (96) inches, other than an oversized self-propelled combine, upon the Pennsylvania Turnpike or the National System of Interstate and Defense Highway.

* * * * *

Penalty.—Any person operating or moving a vehicle or tractor or load of a size or weight exceeding the maximum specified in this act, without first having obtained a permit or permits so to do, and any person altering or forging a special permit for excessive size and weight, or presenting or exhibiting an altered or forged special permit for excessive size and weight, shall, upon summary conviction before a magistrate, be sentenced to pay a fine of fifty dollars (\$50.00) and costs of prosecution, and, in default of the payment thereof, shall undergo imprisonment for not more than ten (10) days.

APPROVED—The 30th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 758

AN ACT

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," defining the word "taxes" to include penalties and interest.

Section 1. Section 2, act of May 25, 1945 (P. L. 1050). known as the "Local Tax Collection Law," is amended by adding, at the end thereof, a new definition to read:

Section 2, act of May 25, 1945, P. L. 1050, amended by adding a new definition.

Section 2. Definitions.—The words—

* * * * *

"Taxes" shall include all taxes levied and assessed by taxing districts, except those levied and assessed under authority of the act of June 25, 1947 (P. L. 1145), as amended, and shall also include the penalties and interest imposed thereon.

Section 2. All general, special and local acts, and parts of acts, are hereby repealed in so far as they authorize or permit the collection, disposition or use of penalties or interest imposed upon taxes in a manner other than that provided in the act to which this is an amendment.

Repeal.

APPROVED—The 30th day of December, A. D. 1959.

DAVID L. LAWRENCE

No. 759

AN ACT

Amending the act of May 23, 1949 (P. L. 1669), entitled, as amended, "An act to provide revenue for school districts of the first class by imposing a tax on persons engaging in certain businesses, professions, occupations, trades, vocations and commercial activities therein; providing for its levy and collection; conferring and imposing powers and duties on the Board of Public Education, receiver of school taxes and school treasurer in such districts; and prescribing penalties," defining "receipts," to exclude certain wholesale dealers in tobacco and tobacco products, and making such definitions retroactive.

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

School districts of first class.

Section 1. Clause (5) of section 1, act of May 23, 1949 (P. L. 1669), entitled, as amended, "An act to provide revenue for school districts of the first class by imposing a tax on persons engaging in certain businesses, professions, occupations, trades, vocations and commercial activities therein; providing for its levy and collection; conferring and imposing powers and duties on the Board of Public Education, receiver of school taxes and school treasurer in such districts; and prescribing penalties," reenacted and amended May 10, 1951 (P. L. 265), and amended July 17, 1957 (P. L. 961), is amended to read:

Clause 5), section 1, act of May 23, 1949, P. L. 1669, reenacted and amended May 10, 1951, P. L. 265, and amended July 17, 1957, P. L. 961, further amended.