

Section 4, act of
May 16, 1919,
P. L. 193,
amended.

Section 1. Section 4, act of May 16, 1919 (P. L. 193), entitled "An act to provide for the licensing and regulation of public dance halls and ball rooms, and for the regulation, supervision of public dances and balls in cities of the first, second, and third classes," is amended to read:

License for
dance hall.

Section 4. From and after the first day of June, one thousand nine hundred and nineteen, it shall be unlawful to hold or conduct any public dance or public ball, or to hold or conduct classes in dancing, or to give instructions in dancing for hire, in any hall, ball room, or academy, within the limits of any city of the first, second, and third class, within this Commonwealth, unless the dance hall or ball room or academy, in which the same may be held, shall have been duly licensed for such purpose.

Application.

Application for such license shall be made by the proprietor of such dance hall or ball room or academy to the mayor, who is hereby authorized to issue the same.

Fees.

The fee payable for each such license granted hereunder shall be as follows:

In the case of dance halls maintained and conducted in connection with regularly established instruction in dancing, and exclusively used in such connection, the annual license fee shall be [ten] *thirty-five* dollars in cities of the first class and ten dollars in all other cities.

In the case of all other dance halls and ball rooms, the annual license fee shall be [fifteen] *forty* dollars in cities of the first class and fifteen dollars in all other cities.

Expiration of
license.

Each license granted hereunder shall expire on the first day of June of each year.

Disposition of
fees.

The fee payable for each license granted hereunder shall be for the whole or any portion of a calendar year, and all moneys received by way of license fees hereunder shall be paid into the general fund of the city.

Posting of
license.

Every licensed public dance hall or ball room or academy shall post its license in a conspicuous place within the hall where the dance is held.

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 15th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 219

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," further defining "receipts," to exclude fresh or frozen seafood, shell-fish and fish, and making such definitions retroactive.

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

Taxation—
cities 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 December 30, 1959 (P. L. 2069), is amended to read:

Clause (5),
section 1, act of
May 23, 1949,
P. L. 1669, re-
enacted and
amended May
10, 1951, P. L.
265, and
amended De-
cember 30, 1959,
P. L. 2069, fur-
ther amended.

Section 1. Definitions.—The following words and phrases when used in this act shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning:

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(5) "Receipts." Cash, credits, property of any kind or nature, received in or allocable to a school district of the first class from any business or by reason of any sale made, including resales of goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares or merchandise or services rendered or commercial or business transaction had within a school district of the first class, without deduction therefrom on account of the cost of property sold, materials used, labor, service, or other cost, interest or discount paid, or any other expense. "Receipts" shall exclude (a) the amount of any allowance made for goods, wares or merchandise taken by a dealer as a trade-in or as part payment for other goods, wares and merchandise in the usual and ordinary course of his business; (b) in the case of a financial business, the cost of securities and other property sold, exchanged, paid at maturity, or redeemed, and moneys or credits received in repayment of advances, credits and loans, but not to exceed the principal amount of such advances, credits and loans, and shall also exclude deposits, and in the case of building and loan or savings and loan associations, payments received on account of shares purchased by shareholders; (c) in the case of a broker, any commissions paid by him to another broker on account of a purchase or sales con-

tract initiated, executed or cleared in conjunction with such other broker; (d) the receipts or the portion thereof attributable to any sale involving the bona fide delivery of goods, commodities, wares or merchandise of the taxpayer's own manufacture, growth or produce, to a location regularly maintained by the other party to the transaction outside the limits of such school district, and not for the purpose of evading or avoiding payment of the tax or any portion thereof imposed under this act; (e) in the case of a person who at the execution of a contract for the sale in a natural state of the produce of a mine does not have title thereto and does not at any time take possession thereof, the cost to him of the produce of a mine covered by the contract; (f) receipts by dealers from sales to other dealers in the same line, where the dealer transfers title or possession at the same price for which he acquired the goods, wares or merchandise. For the purpose of determining taxable receipts from sales made by a manufacturing corporation of goods, commodities, wares and merchandise of its own manufacture through a wholly owned distributing corporation, such sales shall be treated as if made directly by the manufacturing corporation to the vendees of the distributing corporation. For the purpose of determining taxable receipts from sales made by a manufacturing corporation of goods, commodities, wares and merchandise of its own manufacture made through a distributing corporation, such sales shall be treated as if made directly by the manufacturing corporation to the vendees of the distributing corporation, if a majority of the shares of stock of both the manufacturing corporation and the distributing corporation is owned by the same individual, association or corporation. For the purpose of determining receipts from the business of insurance, such receipts shall mean those from premiums received from risks within the school district of the first class, whether by mutual or stock companies, domestic or foreign, without any deductions therefrom for any cost or expense whatsoever. The collector shall determine from such data as he shall require from insurance companies subject to this act, the amount of such receipts, and shall ascertain the amount of the tax in accordance with such determination. "Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in grain, butter, eggs, fruit or produce in its natural state. "Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in fresh meats produced by such person by the slaughter of cattle, hogs and sheep. "Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale

dealer in "dressed poultry." "Dressed poultry" means poultry which has been slaughtered for human food from which the blood and feathers have been removed either with head, feet and viscera intact or removed. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of rough or planed lumber sawn from logs, does not have title thereto and does not at any time take possession thereof, the cost to him of such lumber at its source covered by the contract. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of cotton spun yarn, does not have title thereto and does not at any time take possession thereof, the cost to him of such cotton spun yarn covered by the contract at its source. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of grain in a natural or milled state but unmixed and undiluted, does not have title thereto and does not at any time take possession thereof, the cost to him of such grain covered by the contract at its source. "Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in cheese or, *fresh or frozen, uncooked sea food, shell-fish or fish.*

"Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in tobacco and tobacco products, and is a duly appointed cigarette stamp affixing agent under the act of July 8, 1957 (P. L. 594), known as the "Pennsylvania Cigarette Tax Act of 1957."

The provisions of this amendatory act which refer to the computation of receipts by wholesale dealers in tobacco and tobacco products, dressed poultry, rough or planed lumber, cotton spun yarn, cheese, [and] grain *and, fresh or frozen, sea food, shell-fish or fish,* are hereby made retroactive to January 1, 1950. No refunds of taxes, interest or penalties paid prior to the date of the enactment of this act shall be made as a result of the amendments herein contained.

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APPROVED—The 15th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 220

AN ACT

Providing for the abatement of nuisances arising out of unsafe buildings or premises in cities of the first class, and providing for the service or posting of notices relating to the work necessary to abate such nuisances.