

*tion in age is feasible, may fix the age of the members of the force at fifty-five years, after which they may retire from active duty, and such members as are retired shall be subject to service, from time to time, as a police reserve, in cases of riot, tumult or preservation of the public peace until unfitted for such service, when they may be finally discharged by reason of age or disability.*

APPROVED—The 23rd day of August, A. D. 1961.

DAVID L. LAWRENCE

No. 482

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or \*consumption of certain personal property and certain services and upon the occupancy of hotel rooms; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," clarifying the method of tax collections on liquor sales and imposing duties on persons making liquor sales by the bottle.

Selective Sales  
and Use Tax Act.

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

Act of March 6,  
1956, P. L. 1228,  
amended by add-  
ing a new sec-  
tion 546.4.

Section 1. The act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," is amended by adding, after section 546.3, a new section to read:

*Section 546.4. Collection of Tax on Liquor.—The tax due on the sale of liquor shall be collected on the purchase price of each bottle sold and a receipt shall be issued to the purchasers stating that the tax imposed by this act is included in the purchase price. The sale of each bottle of liquor shall be construed to be a separate sale.*

Act effective  
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 23rd day of August, A. D. 1961.

DAVID L. LAWRENCE

\* "consumtion" in original.