

of lands now owned by the Commonwealth of Pennsylvania; thence along said Commonwealth lines the following two courses and distances:

(1) South 79 degrees 38 minutes west 68.56 rods to an old stone corner,

(2) North 78 degrees 20 minutes west 80.84 rods to an old stone corner, the point or place of beginning, containing 116 acres, 21 perches of land, more or less.

Being all that certain tract of land conveyed to the Commonwealth of Pennsylvania by Laurie Weiler and Margaret M. Weiler, his wife, by deed dated September 12, 1950, recorded in Centre County in Deed Book Volume 209, page 2.

Restrictions.

The conveyance shall be *made under and subject to all easements, servitudes and rights of others, including but not confined to streets, roadways, and rights of any telephone, telegraph, water, electric, gas or pipe line companies, as well as under and subject to any estates or tenancies vested in third persons, whether or not appearing of record, for any portion of the land or improvements erected thereon.

Conditions.

Section 2. The deed of conveyance shall contain a clause providing that the land conveyed shall only be used for the purposes of the Boy Scouts of America as directed and controlled by the Juniata Valley Council, Inc., Boy Scouts of America, and if at any time the said Juniata Valley Council, Inc., Boy Scouts of America, conveys or uses said land for any other purpose the title thereto shall immediately revert to the Commonwealth of Pennsylvania.

Approval and execution of deed.

Section 3. The deed of conveyance shall be approved by the Department of Justice and shall be executed by the Secretary of Property and Supplies in the name of the Commonwealth of Pennsylvania.

APPROVED—The 6th day of June, A. D. 1963.

WILLIAM W. SCRANTON

—
No. 68

AN ACT

Amending the act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," increasing the amount of tax.

* "made" not in original.

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

Emergency tax on liquor.

Section 1. Sections 2 and 3, act of June 9, 1936 (P. L. 13), entitled, as amended, "An act imposing an emergency State tax on liquor, as herein defined, sold by the Pennsylvania Liquor Control Board; providing for the collection and payment of such tax; and imposing duties upon the Department of Revenue and the Pennsylvania Liquor Control Board," reenacted and amended May 29, 1951 (P. L. 479), are amended to read:

Sections 2 and 3, act of June 9, 1936, P. L. 13, reenacted and amended May 29, 1951, P. L. 479, further amended.

Section 2. An emergency State tax is hereby imposed and assessed at the rate of [ten] *fifteen* per centum of the net price of all liquors sold by the board. The tax herein imposed shall be collected by the board from the purchasers of the liquor from the board. The amount of such [ten] *fifteen* per centum so collected by the board, under the provisions of this act, shall be paid into the State Treasury, through the department, in the manner and within the times herein specified, and shall be credited to the General Fund.

Rate of tax.

Section 3. It shall be the duty of the board to transmit to the department on, or before, the fifteenth day of each calendar month, a statement of its receipts from sales of liquor and taxes collected during the preceding fiscal month, and such other information as may be necessary to effectuate the provisions of this act, at which time it shall also be the duty of the board to pay to the department the tax imposed upon such liquor by the provisions of this act: Provided, [however,] That the board may, in its discretion, add the tax imposed by this act to the wholesale and retail price at which liquors are sold and eliminate any accounting of such tax separate from sale prices, and in such case, the amount of the tax for any calendar month shall be ascertained by dividing the entire gross receipts derived from sales at Pennsylvania liquor stores during such month by [eleven] *seven and two-thirds* ($7\frac{2}{3}$), and the quotient thus obtained shall be deemed the amount of the tax for such month payable over, under this section.

Pennsylvania Liquor Control Board to transmit monthly statements of receipts to Department of Revenue.

Proviso.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 6th day of June, A. D. 1963.

WILLIAM W. SCRANTON