

the court having jurisdiction of the case. The board shall have the power to revoke or refuse licenses for violation of this clause.

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APPROVED—The 25th day of September, A. D. 1967.

RAYMOND P. SHAFER

No. 136

AN ACT

HB 921

Amending the act of April 2, 1860, (P. L. 594), entitled "Supplement to the third section of the act of April six, one thousand eight hundred and thirty entitled 'An Act for the levy and collection of taxes upon proceedings in courts,' et cetera," extending the act to prothonotaries in all courts in counties of the first class, imposing an additional cost on the entry of original suits, the entry of amicable actions and of judgments by confession not otherwise taxed, the revival of judgments, the filing of appeals from magistrate's court and the issuance of writs of execution; increasing the additional costs; providing for the disposition of the additional costs to certain law libraries; increasing the number of pamphlet laws to be distributed to certain law libraries; and making editorial changes.

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

Section 1. Section 1, act of April 2, 1860 (P. L. 594), entitled "Supplement to the third section of the act of April six, one thousand eight hundred and thirty entitled 'An Act for the levy and collection of taxes upon proceedings in courts,' et cetera," is amended to read:

Section 1. Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same, That the prothonotaries of the courts of [common pleas, of the district court of the city and county of Philadelphia, and supreme court,] all counties of the first class upon all original suits brought in [the city of Philadelphia] said county, upon all entries of a judgment in said courts by confession, or otherwise, where suit has not been previously commenced and where no uniform sum has been otherwise established by legislation to include the tax for the purpose herein provided on the entry of every amicable action in said courts, upon filing of appeals from the magistrate's court or other courts

created hereafter in lieu thereof, upon the issuance or reissuance of every writ of execution by said courts, and upon every revival of a judgment, shall, in addition to the sums they are now entitled to receive [by the third section of the act of April six, one thousand eight hundred and thirty, to which this is a supplement,] under any other act, demand and receive for ¹ the use of the [law association of Philadelphia, in each of the cases in the said section of the said act named, the sum of twenty-five cents; the said] public law library of the Bar Association of said county or other nonprofit corporate body operating the public law library of said county if it be not operated by such Bar Association, the sum of one dollar and fifty cents (\$1.50) for each defendant named in said writs, appeals or judgments. Said prothonotaries shall be responsible for the said moneys, and shall render accounts and make payments monthly, to the treasurer of [the said association] such Bar Association or nonprofit body, as the case may be, whose written receipts for the said moneys shall be the only legal discharge to the said prothonotaries; and the [secretary of this commonwealth] Secretary of the Commonwealth shall annually, and free of charge, distribute to the treasurer of [the law association of Philadelphia, fifty] each such Bar Association or nonprofit corporation, as the case may be, for the use of its library, sixty copies of the pamphlet laws of this [commonwealth] Commonwealth for the purpose of enabling the said [association] library to exchange a copy of the said laws for a copy of similar publications [in the] of other states [of this Union] and of the territories of the United States of America. Fees imposed under the provisions of this act shall not be imposed upon any such actions taken or initiated by any municipality or school district.

Section 2. If any provisions or clause of this act, or application thereof to any person or circumstance is held invalid, the remainder of this act and the application of such provision to other persons or circumstances shall not be ² affected thereby; and, to this end, the provisions of this act are declared to be severable.

Section 3. This act shall take effect on the first day of the next

¹ "the" not in original.

² "effected" in original.

term of court in counties of the first class following enactment of this act.

APPROVED—The 28th day of September, A. D. 1967.

RAYMOND P. SHAFER

No. 137
AN ACT

HB 1158

Amending the act of May 16, 1935 (P. L. 208), entitled, as amended, "An act to provide revenue for State purposes by imposing an excise tax on the net incomes of certain corporations, joint-stock associations, and limited partnerships; providing for the assessment, collection, settlement and resettlement of taxes, and reviews and appeal therefrom; conferring powers, and imposing duties on certain persons, corporations, joint-stock associations, limited partnerships, State and county officers, boards and departments; and providing penalties," increasing the rate of the tentative and the annual tax.

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

Section 1. Section 3 and subsection (d) of section 4, act of May 16, 1935 (P. L. 208), known as the "Corporate Net Income Tax Act," reenacted and amended April 30, 1957 (P. L. 80) and amended February 21, 1961 (P. L. 27), are amended to read:

Section 3. Imposition of Tax.—Every corporation shall be subject to, and shall pay for the privilege of doing business in this Commonwealth, or having capital or property employed or used in this Commonwealth, by or in the name of itself, or any person, partnership, association, limited partnership, joint-stock association, or corporation, a State excise tax at the rate of six per centum per annum upon each dollar of net income of such corporation received by, and accruing to, such corporation during the calendar year one thousand nine hundred thirty-five, except where a corporation reports to the Federal Government on the basis of a fiscal year, and has certified such fact to the department as required by section four of this act, in which case, such tax, at the rate of six per centum, shall be levied, collected, and paid upon all net income received by, and accruing to, such corporation during the fiscal year commencing in the calendar year one thousand nine hundred thirty-five and ending in the calendar year one thousand nine hundred thirty-six, a similar tax at the rate of ten per centum per annum upon each dollar of the net income of such corporation received by, and accruing to, such corporation during the calendar year one thousand nine hundred thirty-six, except where a corporation reports to the Federal Government on the basis of a fiscal year, and has certified such fact to the department as required