

ordinances of the city, shall be taken by condemnation for such purpose: Provided, however, That no property devoted to a public use nor any property of a public utility company, property used for burial purposes nor places of public worship shall be condemned. The title acquired by the city exercising the power of condemnation shall be a title in fee simple.

Section 2. This act shall take effect immediately.

APPROVED—The 11th day of October, A. D. 1967.

RAYMOND P. SHAFER

No. 202

AN ACT

HB 1152

Amending the act of July 8, 1957 (P. L. 594), entitled "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes; requiring persons engaged in the sale of cigarettes to secure licenses; prescribing the method and manner of collecting such tax; making it unlawful to sell or possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue and other persons; making an appropriation and providing penalties," increasing the rate of tax.

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

Section 1. Section 201, act of July 8, 1957 (P. L. 594), known as the "Pennsylvania Cigarette Tax Act," amended May 28, 1963 (P. L. 47), is amended to read:

Section 201. Imposition of Tax.—An excise tax is hereby imposed and assessed upon the sale or possession of cigarettes within this Commonwealth at the rate of [three and one-half (3½)] six and one-half (6½) cents per ten cigarettes, or fraction thereof.

[In addition to the foregoing, an additional excise tax is hereby imposed and assessed upon the sale or possession of cigarettes within this Commonwealth at the rate of one-half (½) cent per ten cigarettes, or fraction thereof. The proceeds of the additional State excise tax imposed by this paragraph are hereby specifically appropriated for the purposes set forth in the act creating the Korean Conflict Veterans' Compensation Fund, and shall be paid into the Korean Conflict Veterans' Compensation Sinking Fund. The additional tax imposed by this paragraph shall remain in effect until sufficient funds are accumulated to pay the bonds issued and sold pursuant to the act creating the Korean Conflict Veterans' Compensation Fund, the interest thereon and the cost of administering the fund.]

While the General Assembly has, by concurrent resolution, declared that it deems the revenue raising measures enacted by it sufficient to amortize the amounts to be borrowed and paid, nevertheless, it hereby pledges the full faith and credit of the Commonwealth to provide funds to meet any deficiency in the proceeds of such revenue raising measures.]

Section 2. This act shall take effect immediately.

APPROVED—The 16th day of October, A. D., 1967.

RAYMOND P. SHAFER

No. 203

AN ACT

HB 424

Amending the act of June 1, 1889 (P. L. 420), entitled "A further supplement to an act entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," further providing for filing of tentative reports and the computation and payment of the tax by domestic corporations, joint-stock associations, limited partnerships and companies.

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

Section 1. Section 20, act of June 1, 1889 (P. L. 420), entitled "A further supplement to an act entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," amended May 24, 1956 (P. L. 1703), is amended by adding after the third paragraph, a new paragraph to read:

Section 20. * * *

For a taxable year for which an election is made by a domestic corporation to compute and pay tax under subsection (b) of section 21 of this act and no such election was made for the preceding taxable year, the tentative report shall be filed and the tax to be paid there-with shall be computed as if tax reported for the preceding taxable year or tax as last settled or resettled for a preceding taxable year had been determined under subsection (b) of section 21 of this act.

* * *

Section 2. Subsection (a) of section 21 of the act, amended August 13, 1963 (P. L. 799), is amended to read:

Section 21. (a) That every domestic corporation other than cor-