

refund or credit of tax, interest or penalty provided for by section 552 shall be made only where the person who has actually paid the tax files a petition for refund with the department within [eighteen months] three years of the actual payment of the tax to the Commonwealth. Such petition for refund must set forth in reasonable detail the grounds upon which the taxpayer claims that the Commonwealth is not rightfully entitled to such tax, interest or penalty, in whole or in part, and shall be accompanied by an affidavit affirming that the facts contained therein are true and correct. The department may hold such hearings as may be necessary for the purpose at such times and places as it may determine, and each person who has duly filed a refund petition shall be notified by the department of the time when, and the place where, such hearing in his case will be held.

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Section 2. This act shall take effect immediately.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 340

AN ACT

HB 1261

Amending the act of June 3, 1937 (P. L. 1225), entitled "An act concerning game and other wild birds and wild animals; and amending, revising, consolidating, and changing the law relating thereto," further regulating the possession of loaded firearms.

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

Section 1. Section 806, act of June 3, 1937 (P. L. 1225), known as "The Game Law," amended May 10, 1951 (P. L. 277), is amended to read:

Section 806. Possession of Loaded Firearms.—(a) Except as otherwise provided by law, it is unlawful for any person to have in his possession a loaded rifle or loaded shotgun, or a rifle or shotgun from the magazine of which all shells and cartridges have not been removed, in or on any vehicle or conveyance, or its attachments, while standing upon [or along], or being driven upon [or along], any public highway, or a highway open to use or used by the public, within this Commonwealth, or the right-of-way of such highway.

(b) The provisions of this section shall not be construed to apply to a public police officer engaged in the performance of his official

<sup>1</sup> "1051" in original.

duty, or to an officer whose duty it is to enforce the game law and engaged in the performance of his official duty.

(c) Any person violating any of the provisions of this section while the vehicle is in motion, or is being used as a blind from which to kill or attempt to kill game, while the vehicle is not in motion, shall, upon conviction, be sentenced to pay a fine of twenty-five dollars and costs of prosecution. Any other violation of the provisions of this section shall, upon conviction, subject the person responsible therefor to a fine of ten dollars and costs of prosecution.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 341

AN ACT

HB 1366

To provide for protection of Federal credit unions paying dividends, earnings or withdrawal value of shares held in the name of a minor, or in trust or in the names of two or more persons as joint tenants with right of survivorship.

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

Section 1. Joint Accounts.—Whenever shares of Federal credit union existing under the Act of Congress approved June 26, 1934, c. 750, 48 Stat. 1216, its amendments and supplements, known as the Federal Credit Union Act, shall be issued in the names of two or more persons as joint tenants with right of survivorship and one or more of such persons is a minor, and such shares shall have been subscribed for under an arrangement with the Federal credit union whereby the dividends or earnings thereon, or the withdrawal value thereof, may be paid upon receipt, acquittance or other action, as the case may be, of either or any of such persons, the Federal credit union may pay such dividends or earnings or withdrawal value upon such receipt, acquittance, or other action, as the case may be, of either or any of such minors who shall be not less than sixteen years of age, pursuant to the arrangement provided for in this section, notwithstanding the fact that one or more of the other persons may be dead and the Federal credit union has notice thereof; and such receipt, acquittance or other action shall be binding upon such minor with like effect as if such minor were of full age and shall be a valid release to the Federal credit union.