

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon—

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(d.3) The sale at retail or use of materials to be incorporated into and made a part of real estate pursuant to a contract for the construction, reconstruction, remodeling, repairing, maintenance or sale of such real estate when the contract is, either at a fixed price not subject to change or modification, or entered into pursuant to the obligation of a formal written bid which cannot be altered or withdrawn, and, in either case, such contract was entered into or such bid made on or after June 1, 1963, but prior to January 1, 1968, shall be exempt from the additional one per cent of tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by this subclause shall not be claimed by the purchaser from any vendor but shall be claimed only by the filing of a refund petition with the department as provided by section 552 of this act.

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Section 3. This act shall take effect immediately.

APPROVED—The 12th day of January, A.D. 1968.

RAYMOND P. SHAFER

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No. 2  
AN ACT

SB 405

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," clarifying provisions of law relating to incompatible offices.

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

Section 1. Section 322, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended January 5, 1952 (P. L. 1827), is amended to read:

Section 322. Eligibility; Incompatible Offices.—Any citizen of this Commonwealth, having a good moral character, being twenty-one (21) years of age or upwards, and having been a resident of the district for at least one (1) year prior to the date of his election or appointment, shall be eligible to the office of school director therein: Provided, That any person holding any office or position of profit under the government of any city of the first class, or the office of mayor, chief burgess, county commissioner, district attorney, city, borough, or township treasurer, member of council in any municipality, township commissioner, [road] township supervisor, tax collector, assessor, assistant assessor, any comptroller, auditor, constable, county superintendent or assistant county superintendent, supervisor, principal, teacher, or employe of any school district, shall not be eligible as a school director in this Commonwealth. This section shall not prevent any district superintendent, assistant district superintendent, supervisor, teacher, or employe of any school district, from being a school director in a district other than the one in which he is so employed, and other than in a district with which the district in which he is employed operates a joint school or department. A school director shall not be eligible to the office of member of council in any municipality.

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of January, A. D. 1968.

RAYMOND P. SHAFER

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No. 3

AN ACT

SB 1277

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes: amending, revising, consolidating and changing the laws relating thereto," providing for the issuance of non-debt revenue bonds for industrial development projects.

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

Section 1. Article XIX, act of August 9, 1955 (P. L. 323), known as "The County Code," is amended by adding, at the end thereof, a new subdivision to read:

ARTICLE XIX  
SPECIAL POWERS AND DUTIES OF COUNTIES

\* \* \*

(z) Non-debt Revenue Bonds for Industrial Development Projects

Section 1999g. Issuance of Non-Debt Revenue Bonds for Industrial