

like manner. At the end of such limited zone, there shall be an official sign, similarly placed as to traffic, indicating the end of the limited zone.

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APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

No. 303

AN ACT

HB 2675

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of personal property and certain services and upon the occupancy of hotel rooms; providing for certain exclusions; providing for licenses, reports and payment of tax, interest and penalties; assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," providing for exclusions from the tax.

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

Section 1. Clauses (o.1), (o.2) and (o.3) of section 203, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," added or amended May 29, 1963 (P. L. 49), are amended to read:

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

* * *

(o.1) 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 or maintenance of such real estate, when the contract was entered into on or after March 7, 1956, but prior to April 15, 1959, between the person who would otherwise be subject to the tax and a municipal authority, incorporated under the "Municipality Authorities Act of 1945," shall be exempt from the additional one-half of one per cent of tax imposed by section 201 of this act as amended April 15, 1959 (P. L. 20), and from the additional one-half of one per cent of tax imposed by section 201 of this act as amended August 20, 1959 (P. L. 729), and from the additional one per cent of tax imposed by section 201 of this act, as amended [hereby:] May 29, 1963 (P. L. 49) and 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 subsection 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 in section 552 of this act.

(o.2) 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 or maintenance of such real estate, when the contract was entered into on or after April 15, 1959, but prior to August 20, 1959, between the person who would otherwise be subject to the tax and a municipal authority, incorporated under the "Municipality Authorities Act of 1945," shall be exempt from the additional one-half of one per cent of tax imposed by section 201 of this act as amended August 20, 1959 (P. L. 729), and from the additional one per cent of tax imposed by section 201 of this act, as amended [hereby:] May 29, 1963 (P. L. 49) and 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 subsection 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.

(o.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 or maintenance of such real estate when the contract was entered into on or after August 20, 1959, but prior to [the effective date of this amendment,] June 1, 1963, between the person who would otherwise be subject to the tax and a municipal authority, incorporated under the "Municipality Authorities Act of 1945," shall be exempt from the additional one per cent of tax imposed by section 201 of this act as amended [hereby:] May 29, 1963 (P. L. 49) and from the additional one per cent of the tax imposed by section 201 of this act by amendment effective January 1, 1968: Provided, however, That the exemption granted by this subsection 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.

* * *

Section 2. Section 203 of the act is amended by adding, after clause (o.3), a new clause to read:

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

* * *

(o.4) 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 or maintenance of such real estate, when the contract was entered into on or after June 1, 1963, but prior to January 1, 1968, between the person who would otherwise be subject to the tax and a municipal authority incorporated under the "Municipality Authorities Act of 1945," 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 subsection 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.

* * *

Section 3. This act shall take effect immediately.

APPROVED—The 31st day of July, A. D. 1968.

RAYMOND P. SHAFER.

No. 304

AN ACT

HB 2678

Repealing the act of March 20, 1849 (P. L. 184), entitled "A supplement to an act, entitled 'An Act to incorporate the town of New Castle, in the county of Mercer, and the town of Blairsville, in the county of Indiana, and for other purposes,' passed the thirty-first day of May, one thousand eight hundred and forty-one," eliminating certain special provisions permitting recovery of damages against Allegheny County.

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

Section 1. The act of March 20, 1849 (P. L. 184), entitled "A supplement to an act, entitled 'An Act to incorporate the town of New Castle, in the county of Mercer, and the town of Blairsville, in the county of Indiana, and for other purposes,' passed the thirty-first day of May, one thousand eight hundred and forty-one," is repealed.