

tilled, developed, or used in the process of manufacture, denatured, redistilled, recovered, reused, held in bond, held in storage as bailee for hire, sold at wholesale, or transported for hire, in violation of any of the provisions of this act, and the same shall be deemed contraband and forthwith destroyed. No alcohol or alcoholic liquid in the custody of any officer of the law shall be seized or taken from him on any writ of replevin, injunction or other like process.

Section 22. It shall be unnecessary, in any complaint, information, indictment, or other pleadings, to negative any provision or exception contained in this act.

Pleadings need not negative exceptions.

Section 23. No person shall be excused on the ground that it may tend to incriminate him or subject him to a penalty or forfeiture, from attending and testifying, or producing books, papers, documents and other evidence, in obedience to a subpoena of any court, in any suit or proceeding, based upon or growing out of any alleged violation of this act, but no natural person shall be prosecuted or subjected to any penalty or forfeiture for or on account of any transaction, matter or thing as to which, in obedience to a subpoena and under oath, he may so testify or produce evidence, but no person shall be exempt from prosecution and punishment for perjury committed in so testifying.

Witnesses.

Section 24. If any section or provision of this act shall be held by any court to be unconstitutional, such judgment shall not affect any other section or provision of the same. It is hereby declared as the legislative intent that this act would have been passed had such unconstitutional provision not been included therein.

Act severable.

Section 25. All other acts and parts of acts inconsistent with this act are hereby repealed. The repeal of any such acts shall not operate to revive any act general, local or special heretofore repealed or superseded.

Repeal.

APPROVED—The 19th day of February, A. D. 1926.

GIFFORD PINCHOT.

No. 4.

AN ACT

Authorizing the Secretary of Highways to direct certain employees of the Department of Highways to co-operate with the Auditor General in the collection of taxes, the proceeds of which are paid into the Motor License Fund, and conferring appropriate powers upon such employees when thus engaged.

Section 1. Be it enacted, &c., That from and after Liquid fuels tax.

Employees of Department of Highways may co-operate with Auditor General in collection of.

Powers of such employes.

the passage of this act, it shall be lawful for the Secretary of Highways, upon the request of the Auditor General, to direct any employe or employes of the Department of Highways, engaged in the enforcement of the laws regulating the use of the highways by motor vehicles, to make such inspections, or investigations, or render such other assistance, as the Auditor General may request, in connection with the collection of the tax on liquid fuels, or any other tax the proceeds of which are paid into the Motor License Fund. Such employes, when assigned to the work of the Auditor General and duly authorized by him to act, shall have all the rights, powers and privileges prescribed by law, of a duly authorized agent of the Auditor General's office, in making such inspections or investigations or rendering such other assistance.

APPROVED—The 19th day of February, A. D. 1926.

GIFFORD PINCHOT.

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No. 5.

A SUPPLEMENT

To the act, approved the fifteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws eight hundred and thirty-four), entitled "An act imposing a State tax, including an additional emergency State tax, on liquid fuels, including all liquids ordinarily, practically, and commercially usable in internal combustion engines for the generation of power, and all distillates of, and condensates from, petroleum, natural gas, coal, coal tar, and vegetable ferments so usable and sold in this Commonwealth, except for the purpose of resale; providing for the collection of such tax, and for the distribution and use of the revenues derived therefrom; providing for the filing of certificates and reports of the sale of such liquid fuels to dealers; and fixing penalties," imposing additional duties upon dealers in liquid fuels and upon persons, copartnerships, associations or corporations selling liquid fuels for resale; providing that all dealers in liquid fuels shall have, and publicly display, Liquid Fuel Permits issued by the Auditor General; and imposing penalties.

Liquid fuels.

Dealers to secure liquid fuel permits.

Section 1. Be it enacted, &c., That within sixty days after the approval of this act, all dealers now engaged in selling liquid fuels within this Commonwealth and required, by the act to which this is a supplement, to file certificates with the Auditor General setting forth the information required by section two of the said act, shall apply to the Auditor General, upon forms to be furnished by him, for a "Liquid Fuel Permit" for each place at which such dealers respectively are selling, or propose to sell, liquid fuels, as defined in said act, or any