

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.

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

of them, and, from and after the approval of this act, every dealer not now engaged in selling liquid fuels, shall, before selling such fuels, apply for a "Liquid Fuel Permit" for every place within this Commonwealth where he desires to sell such fuels.

Section 2. It shall be unlawful for any dealer, on and after the sixtieth day after the approval of this act, to sell any liquid fuel, at any place within this Commonwealth, unless such dealer shall keep publicly displayed at such place a "Liquid Fuel Permit," authorizing said dealer to sell liquid fuels at such place and to collect, for the use of the Commonwealth, the tax on liquid fuels as provided by law. Every such permit shall specify the exact address to which it applies.

Unlawful to sell without display of permit.

Section 3. The Auditor General, immediately after the approval of this act, shall prepare a suitable form of "Liquid Fuel Permit," and shall have a sufficient number printed from time to time to enable this supplement to be administered. He shall issue such permits without charge to the permittees.

Form to be furnished.

Permits issued without charge.

Section 4. "Liquid Fuel Permits" issued under this supplement shall not be assignable. Each permit shall be valid for use only by the dealer whose name is mentioned therein, for the transaction of business at the place designated therein.

Permits not assignable.

Section 5. Any dealer, who shall sell liquid fuels at any place within this Commonwealth without having on public display a "Liquid Fuel Permit," issued to him for such place, shall be guilty of a misdemeanor and, upon conviction thereof in a summary proceeding before a magistrate, alderman or justice of the peace, shall be fined not more than two hundred dollars and, in default of the payment of such fine and costs, shall be sentenced to undergo imprisonment in the county jail one day for each dollar of fine and costs unpaid, but not exceeding thirty days.

Sale without display of permit a misdemeanor.

Penalty.

Section 6. In addition to the reports, required by the act to which this is a supplement, to be made by every person, firm, copartnership, association or corporation, who sells liquid fuels within this Commonwealth for the purpose of resale, every such person, firm, copartnership, association, or corporation shall promptly notify the Auditor General (a) whenever a dealer in liquid fuels to whom such person, firm, copartnership, association or corporation is selling liquid fuels ceases to do business at any location; and (b) whenever such person, firm, copartnership, association or corporation commences to sell liquid fuels to a dealer at a location at which such person, firm, copartnership, association or corporation has not sold liquid fuels to a dealer during the preceding thirty days.

Additional reports to be made by wholesale dealers.

Duties of dealer
ceasing to sell.

Section 7. Whenever any dealer in liquid fuels shall cease to sell liquid fuels within this Commonwealth, he shall, within ten days thereafter, notify the Auditor General thereof; make the report required by section three of the act to which this is a supplement; pay the tax due as shown by said report; and surrender to the Auditor General all "Liquid Fuel Permits" in his possession. Any dealer failing to comply with the requirements of this section, shall be guilty of a misdemeanor and, upon conviction thereof, in a summary proceeding before a magistrate, alderman or justice of the peace, shall be punished by a fine of not more than five hundred dollars and, in default of the payment of said fine and costs, shall be sentenced to undergo imprisonment in the county jail one day for each dollar of fine and costs unpaid, but not exceeding ninety days.

Misdemeanor.

Penalty.

Disposition of
fines.

Section 8. All fines imposed under the provisions of this act shall be collected by the magistrate, alderman or justice of the peace and shall be by him paid into the State treasury for the use of the Commonwealth.

Severability of
provisions.

Section 9. It is the intention of the General Assembly that, if this act cannot take effect in its entirety, because of the judgment of any court of competent jurisdiction holding unconstitutional any part or parts thereof, the remaining provisions of the act shall be given full force and effect as completely as if the part or parts held unconstitutional had not been included therein.

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

GIFFORD PINCHOT.

No. 6.

AN ACT

To regulate the number of directors of banks, banking corporations and trust companies chartered under general or special laws of this Commonwealth.

Banks and trust
companies.

Section 1. Be it enacted, &c., That in all banks, banking corporations or trust companies, heretofore incorporated under special acts of the Legislature, or heretofore or hereafter incorporated under the laws of this Commonwealth concerning banks, banking corporations or trust companies, the board of directors may consist of any number not less than five. The number of directors may be increased or diminished, from time to time, by the stockholders of any such corporations,

Board of direc-
tors.

Number may be
increased or
dismissed.