

ing liquid fuels, as herein defined, to purchasers who purchase for purposes other than resale.

(c) The word "consumer" shall include any person, firm, copartnership, association, or corporation, who or which imports, or causes to be imported, into this Commonwealth, liquid fuels, as defined in this act, for his or its own use, and also any person, firm, copartnership, association, or corporation, who or which uses liquid fuels in this Commonwealth, not purchased from dealers, as defined in this act, and on which no tax was collected by a dealer under the provisions of this act. "Consumer."

APPROVED—The 14th day of April, A. D. 1927.

JOHN S. FISHER

No. 168

AN ACT

Providing for the acquisition by the Department of Forests and Waters, in the name of the Commonwealth, of certain lands in Jefferson, Forest, and Clarion Counties, Pennsylvania, belonging to the A. Cook Sons Company, for use as a State Park and Forest Reservation; making an appropriation for said acquisition; providing for the management of said property by said department and defining the uses to which the property shall be put.

Whereas, Under authority of an act of Assembly approved the fourteenth day of June, one thousand nine hundred and eleven, a commission was appointed by the Governor to investigate and report as to the advisability of purchase by the Commonwealth of seven thousand two hundred and nineteen acres of land of A. Cook Sons Company lying in Forest, Clarion, and Jefferson Counties, Pennsylvania, said lands to be set aside as a State park; and

Whereas, The report of said commission recommended the purchase of seven thousand two hundred and nineteen acres by the Commonwealth, for use as a State park, at the sum or price of six hundred thousand dollars (\$600,000) cash, reserving the oil and gas with the right to remove the same; and

Whereas, A corporation of the State of Pennsylvania, known as Cook Forest Association, has undertaken to procure subscriptions of money to assist in the purchase of said holdings of A. Cook Sons Company, for the purpose of conveying it to the Commonwealth for use as a State park and has secured subscriptions in the amount of about one hundred thousand dollars (\$100,000); and

Whereas, The amount necessary for said purchase is six hundred and fifty thousand dollars (\$650,000); and

Whereas, Said Cook Forest Association has offered to the Commonwealth of Pennsylvania that it will transfer to said Commonwealth its rights of purchase of said property and the contributions heretofore and hereafter obtained by it to assist in acquiring Cook Forest; and

Whereas, It is recognized that the acquisition of said property by the Commonwealth, for the use of all of the people, will be of great value in furnishing recreation and opportunities for education and scientific study, as well as the monetary value to the people by reason of the increasing tourist trade which it will tend to bring to the people of Pennsylvania; therefore,

Cook Forest Park.

Section 1. Be it enacted, &c., That for the purpose of preserving and perpetuating a portion of the original forests of Pennsylvania, particularly of the conifer family now largely extinct, in the interest of wholesome outdoor recreation, and the study and enjoyment of the same, to the people of the Commonwealth, for forestry conservation, and the preservation and maintenance of distinctive natural views and conditions, and the advantages to the people of the Commonwealth arising therefrom, and from the revenue of the tourist trade, the Department of Forests and Waters is hereby authorized to acquire, in the name of the Commonwealth of Pennsylvania, certain lands at and near Cooksburg in the counties of Forest, Clarion, and Jefferson, State of Pennsylvania, now belonging to the A. Cook Sons Company, comprising substantially seven thousand two hundred and nineteen acres, and referred to in the preamble hereof, the same to be laid out, preserved, and maintained as a public place or park, to be known and designated by the name of "Cook Forest Park": Provided, however, That in taking title to said lands the said department is authorized to except the oil and gas, as heretofore conveyed, with the right to remove the same in the ordinary and customary manner.

Authority to acquire lands.

Oil and gas may be excepted.

Appropriation.

Section 2. The sum of four hundred and fifty thousand dollars (\$450,000) is hereby appropriated to the Department of Forests and Waters for the purpose of purchasing of said property. No part of said consideration shall be paid until the title to said property, excepting the oil and gas as aforesaid, shall be approved by the Attorney General of the Commonwealth. And it is hereby made a condition precedent to the payment of said purchase money that Cook Forest Association shall pay into the Treasury of the Commonwealth the moneys heretofore and hereafter collected by it from the people for the purchase of said State park, as recited in the preamble of this act, which sum shall not be less than two hundred thousand dollars (\$200,000), and is hereby appropriated to the Department of Forests and Waters to be applied towards the purchase of

said property, the same to be applicable to said purchase under the direction of the Department of Forests and Waters.

Section 3. After the said property shall have passed into the possession of the Commonwealth, the Department of Forests and Waters shall have full control and supervision thereof, with power to adopt and carry into effect plans for the improvement, preservation and use thereof. The department may enforce such rules and regulations, not inconsistent with the laws of this Commonwealth, as it may make for the protection of life and property, the maintenance of good order, and the carrying into effect the full and proper use of said property as a State park. The department shall also have power, with the approval of the Governor, to make and carry out such plans for the profitable utilization of the dead and down timber, and such other operations for the profitable employment of said lands, as may not be inconsistent with their full use as a State park, and as to the said department seems to be to the best interests of the Commonwealth. Any moneys derived therefrom shall be paid into the Treasury of the Commonwealth.

Control and supervision.

Section 4. The lands so vested in the Commonwealth of Pennsylvania under the provisions of this act, shall be exempt from taxation, except that said lands shall be subject to an annual charge for schools and roads in the township where said lands are located as may be provided by law for State forest lands.

Lands exempt from tax.

Section 5. All acts or parts of acts inconsistent with the provisions of this act are hereby repealed.

Repeal.

APPROVED—The 14th day of April, A. D. 1927.

JOHN S. FISHER

No. 169

AN ACT

Authorizing any natural gas company, or any manufactured gas company, incorporated under the laws of this Commonwealth, to sell, assign, dispose of, convey, or lease to any natural gas company, or to any manufactured gas company, incorporated under the laws of this Commonwealth, its franchises and property or any part thereof; providing the manner in which such sales, conveyances, or leases, shall be consummated; and requiring the payment of all taxes due the Commonwealth before the returns authorizing such sales, conveyances, and leases shall be filed in the office of the Secretary of the Commonwealth.

Section 1. Be it enacted, &c., That any corporation heretofore or hereafter organized under the laws of this Commonwealth for the purpose of the manufacture and supply of gas, or the supply of light or heat to the public by any other means, or for the manufacture and

Natural and manufactured gas companies.