

puted upon the basis of the average daily attendance for the entire school term.

APPROVED—The 7th day of May, A. D. 1937.

GEORGE H. EARLE

No. 152

AN ACT

To further amend section six of the act, approved the second day of May, one thousand eight hundred ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax," by clarifying the provisions relating to appeals.

Taxation.

Section 6, act of May 2, 1899 (P. L. 184), as amended by act of April 25, 1929 (P. L. 681), further amended.

Section 1. Be it enacted, &c., That section six of the act, approved the second day of May, one thousand eight hundred ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax," as amended by the act, approved the twenty-fifth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, six hundred eighty-one), is hereby further amended to read as follows:

Appraiser to forward blank before visit.

Section 6. It shall be the duty of each mercantile appraiser, appointed under the provisions of this act, to forward by mail, at least ten days prior to the date when he makes a personal visit to the place of business of every person whom he is required by law to ascertain and assess, a blank prepared for distribution by the Department of Revenue as hereinbefore provided. It shall be the further duty of the mercantile appraisers, after mailing the blank as hereinbefore provided, in the several cities and counties of this State, personally to visit the store, or other place of business, of every vender of or dealer in goods, wares and merchandise, and, at the time of such visit, to require each vender or dealer to make a return, under oath or affirmation, of the goods sold for the preceding calendar year, on the blank forwarded and he is hereby empowered to administer an oath or affirmation, for that purpose. If the mercantile appraiser is dissatisfied with the return so made by the vender or dealer, he shall ascertain and assess the mercantile license tax according to the classification so made. He shall also leave a written or printed notice, to be prepared and furnished by the Department of Revenue, specifying the classification and amount of license money to be paid by such person to this State, and also the time and place, when and where an appeal will be held as re-

Return under oath.

If dissatisfied with return.

Notice of classification.

quired by law. The appeal shall be held by the county treasurer, acting in conjunction with the mercantile appraiser, at such date as shall conform with law in all counties, except where there is a board of mercantile appraisers, in which case the board shall hear all appeals. Any vender or dealer, subject to the provisions of this act, who is dissatisfied with the [rating] *assessment* so made by the mercantile appraiser, shall have the right of appeal to the mercantile appraiser and county treasurer, or board of mercantile appraisers, who are required to hear him on the day so fixed for the appeal; if the vender or dealer is still dissatisfied with the finding of the county treasurer and mercantile appraiser, or board of mercantile appraisers, [in reference to the proper classification of said vender or dealer] he shall have the right of appeal to the court of common pleas of the proper county, which appeal the said court is required to hear and determine within twenty days after such appeal shall be taken, or at the next sitting thereof. If any person fails to attend the appeal before the county treasurer and mercantile appraiser, board of mercantile appraisers, or the court, he shall not thereafter be permitted, in a suit for the recovery of said mercantile license tax, to set up as a defense, either that he is not a vender of or dealer in goods, wares or merchandise, or any other ground of defense, which might have been heard and determined either by said county treasurer and mercantile appraiser, board of mercantile appraisers, or the court of common pleas on appeal, as aforesaid.

Section 2. This act shall become effective immediately upon its final enactment.

Holding appeal.

Appeal to appraiser and treasurer.

Appeal to common pleas court.

Failure to attend appeal.

When effective.

APPROVED—The 7th day of May, A. D. 1937.

GEORGE H. EARLE

No. 153

AN ACT

Providing for the taking over by the Commonwealth, under certain terms, conditions and limitations, of certain streets in cities of the first class as State highways, and for the improvement, construction, reconstruction, resurfacing, and maintenance by the Commonwealth of said streets; imposing duties on such cities and on public utility companies using such streets; providing that no assessment shall be made upon the Commonwealth in the elimination or reconstruction of any grade crossing thereon; authorizing cities, persons, associations, or corporations to enter into agreements with the Commonwealth to bear a portion of the cost of construction; regulating the replacement of certain facilities of public utility companies; prohibiting the making of any opening in said street after improvement without a permit, and providing penalty therefor; regulating the maintenance of detours; authorizing