

ship, or as a public or parochial school, or educational or charitable institution, or seminary, unless the consent of the owner or corporation or person controlling the premises is first secured.

Section 1102. Hearing; Report; Exceptions There-to; View and Notice.—(a) Prior to the passage of any ordinance for the laying out, opening, changing or vacating of any road or highway or section thereof, the supervisors shall give ten days' written notice to the property owners affected thereby of the time and place when and where all parties interested may meet and be heard. Witnesses may be summoned and examined by the supervisors and by the parties interested at such meeting or any adjournment thereof.

* * * * *

(e) After the passage or approval of any ordinance by the supervisors for the opening, widening, straightening, extending or vacating any road, notice shall, within ten days thereafter, be given by handbills, posted in conspicuous places along the line of the road or highway. Such notice shall state the fact of the passage or approval of the ordinance and the date of the passage or approval.

Section 2. The provisions of this act shall become effective immediately upon its final adoption.

Act effective
immediately.

APPROVED—The 20th day of July, A. D. 1953.

JOHN S. FINE

No. 134

AN ACT

To further amend section 704 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect

taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," by extending the filing period for capital stock, franchise, corporate loans and foreign bonus reports.

"The Fiscal Code."

Section 704, act of April 9, 1929, P. L. 343, as last amended by act of May 7, 1943, P. L. 229, further amended.

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

Section 1. Section 704 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," as last amended by the act, approved the seventh day of May, one thousand nine hundred forty-three (Pamphlet Laws 229), is hereby further amended to read as follows:

Section 704. Extensions of Time.—The Department of Revenue may, upon application made to it in such form as it shall prescribe, on or prior to the last day for filing any tax report, tax return, or bonus return, grant to the person, association, or corporation, required to file such report or return, an extension of not more than sixty days within which such report or return may be filed without penalty, *or in case the Federal income tax authorities at any time grant a longer extension of time for filing tax reports with the Federal government, the department may grant an additional*

extension of time for filing capital stock, franchise, corporate loans and foreign bonus reports of not more than thirty (30) days after the termination of the Federal extension, but the amount of tax due shall in such cases nevertheless be subject to interest from the due dates and at the rates fixed by this act. The department may also, in its discretion, extend generally, for a period not exceeding fifteen days, the time within which reports or returns may be filed for any tax. The provisions of this section shall not be construed to affect the provisions of any other act authorizing the department to grant extensions of time for filing corporate net income tax reports.

APPROVED—The 20th day of July, A. D. 1953.

JOHN S. FINE

No. 135

AN ACT

To further amend section 1 of the act, approved the thirteenth day of June, one thousand nine hundred seven (Pamphlet Laws 640), entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, one thousand eight hundred and seventy-four, and the supplements thereto; for the insurance of owners of real estate, mortgages, and others interested in real estate, from loss by reason of defective titles, liens, and encumbrances; and of companies entitled to the benefits of, and of companies having any of the powers of, companies entitled to the benefits of an act, entitled 'An act conferring upon certain fidelity, insurance, safety deposit, trust, and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, Anno Domini one thousand eight hundred and seventy-four, and of the supplements thereto', approved June twenty-seventh, one thousand eight hundred and ninety-five, commonly known as title insurance or trust companies," by reducing the time after settlement within which the tax must be paid.

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

Taxation.

Section 1. Section 1 of the act, approved the thirteenth day of June, one thousand nine hundred seven (Pamphlet Laws 640), entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, one thousand eight hundred and seventy-four, and the supplements thereto;

Section 1, act of June 13, 1907, P. L. 640, as last amended by act of May 22, 1945. P. L. 823, further amended.