

such sales shall be treated as if made directly by the manufacturing corporation to the vendees of the distributing corporation. For the purpose of determining taxable receipts from sales made by a manufacturing corporation of goods, commodities, wares and merchandise of its own manufacture made through a distributing corporation, such sales shall be treated as if made directly by the manufacturing corporation to the vendees of the distributing corporation, if a majority of the shares of stock of both the manufacturing corporation and the distributing corporation is owned by the same individual, association or corporation. For the purpose of determining receipts from the business of insurance, such receipts shall mean those from premiums received from risks within the school district of the first class, whether by mutual or stock companies, domestic or foreign, without any deductions therefrom for any cost or expense whatsoever. The collector shall determine from such data as he shall require from insurance companies subject to this act, the amount of such receipts, and shall ascertain the amount of the tax in accordance with such determination.

Section 2. The provisions of this act shall become effective immediately upon final enactment; and shall be retroactive until the first day of January, one thousand nine hundred fifty.

Act effective immediately.

Retroactive effect.

APPROVED—The 22nd day of August, A. D. 1953.

JOHN S. FINE

No. 385

### AN ACT

Authorizing boroughs and townships to acquire Federal housing projects and the land upon which they are constructed.

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

Boroughs and townships.

Section 1. Boroughs and townships, within whose boundaries is located a housing project owned by the Federal Housing Authority or any agency of the United States, may acquire any such project by gift, purchase, or otherwise. Fee simple title to the land upon which the project is constructed may be acquired in the same manner in which land may be acquired for borough and township purposes. Boroughs and townships may enter into leasehold agreements with the owners of the land upon which any such project is constructed.

Authorized to acquire Federal housing projects and the land upon which they are constructed.

Leasehold agreements.

APPROVED—The 22nd day of August, A. D. 1953.

JOHN S. FINE