

or have in possession, a female elk, or a deer without visible antlers or horns less than such weight or age as shall be fixed by resolution of the commission, *except as otherwise provided by subsection (e) of section 501 of this act*, or any part thereof, or a male elk or a male deer or a bear of either sex, found in a wild state, or any part thereof, that may not be lawfully taken except as otherwise provided by the laws of this Commonwealth.

APPROVED—The 28th day of June, A. D. 1957.

GEORGE M. LEADER

No. 218

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," authorizing assessment of tax on personal property of a decedent for five former years.

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

Section 1. Subsection A of section 1, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," is amended by adding, at the end thereof, a new paragraph to read:

Subsection A, section 1, act of June 25, 1947, P. L. 1145, as amended, further amended by adding a new paragraph.

* "Commonwealth" in original.

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—

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Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 28th day of June, A. D. 1957.

GEORGE M. LEADER

No. 219

AN ACT

Amending the act of May 2, 1925 (P. L. 448), entitled "An act relating to fish; and amending, revising, consolidating, and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth," further amending, revising and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth.

The Fish Law of 1925.

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

Section 12.1, act of May 2, 1925, P. L. 448, added September 7, 1955, P. L. 580, amended.

Section 1. Section 12.1, act of May 2, 1925 (P. L. 448), known as "The Fish Law of 1925," added September 7, 1955 (P. L. 580), is amended to read:

Section 12.1. Fee-Fishing Lake Defined. The term "fee-fishing lake," as used in this chapter, means any artificial or man made pond or lake owned, leased or controlled in any manner by any individual, *partnership*, association or corporation, where fishing is permitted for payment of a fee, and in which all fish stocked are artificially propagated by commercial hatcheries, or purchased from persons licensed to sell fish.

Section 22 of the act amended.

Section 2. Section 22 of the act is amended to read:

Section 22. Exceptions to Penalty Clause. Charr, commonly called brook trout, or any species of trout, except lake trout and large or small mouth bass, caught during the lawful season respectively provided therefor, may be kept in possession [six] *ninety* days after the expiration of such season.

The provisions of section twenty-one of this act do not apply to a person who, having caught any fish during the closed season respectively provided therefor, immediately returns such fish in the condition in which it was captured to the water from which it was taken, nor shall