

thence continuing along the southerly right of way line of the P. C. & Y. R. R., north  $34^{\circ} 46'$  east for a distance of one hundred thirty-five and sixty-five hundredths (135.65) feet to a point; thence continuing along the southerly right of way line of the P. C. & Y. R. R., north  $38^{\circ} 05'$  east for a distance of two hundred forty and fifty hundredths (240.50) feet to a point of curve; thence continuing along the southerly right of way line of the P. C. & Y. R. R., by a curve having a radius of six hundred seventy-nine and seventy-eight hundredths (679.78) feet and bearing to the right in a northeasterly direction for a distance of four hundred twenty-seven and twenty-two hundredths (427.22) feet measured along the arc of the curve to a point at the place of beginning, containing approximately twenty-three and no thousandths (23.000) acres.

Being the same premises acquired by the Commonwealth of Pennsylvania from the St. Clair Mining Company by deed dated April 16, 1921, and recorded in Allegheny County deed book volume 2024, page 687.

**Conditions.**

The conveyance shall be made under and subject, nevertheless, to all easements, servitudes and rights of others including but not confined to streets, roadways and rights of any telephone, telegraph, water, electric, gas or pipe line companies, as well as under and subject, nevertheless, to any estate or tenancies vested in third persons whether or not appearing of record for any portion of the said land or improvements erected thereon.

**Approval and execution of deed.**

Section 2. The deed of conveyance shall be approved by the Department of Justice and shall be executed by the Secretary of Property and Supplies in the name of the Commonwealth of Pennsylvania.

**Disposition of proceeds.**

Section 3. All moneys received from the sale of the land herein authorized to be conveyed shall be deposited in the General Fund.

**Act effective immediately.**

Section 4. This act shall take effect immediately.

APPROVED—The 11th day of August, A. D. 1959.

DAVID L. LAWRENCE

No. 231

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," providing certain exemptions from taxation under the provisions of the act.

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

Section 1. The first paragraph 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," amended December 22, 1955 (P. L. 897) and January 31, 1956 (P. L. 971), is amended to read:

First paragraph, section 1, act of June 25, 1947. P. L. 1145, amended December 22, 1955, P. L. 897 and January 31, 1956, P. L. 971, further amended.

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions, cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as they shall determine to be paid by the transferor or transferee as determined by the taxing authority upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, except

that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee; or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of nonresidents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class; (7) to levy, assess or collect a tax on membership in or membership dues, fees or assessments of charitable, religious, beneficial or non-profit organizations

*including but not limited to sportsmen's, recreational, golf and tennis clubs, girl and boy scout troops and councils.*

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Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 11th day of August, A. D. 1959.

DAVID L. LAWRENCE

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No. 232

AN ACT

Amending the act of May 28, 1937 (P. L. 1019), entitled "An act relating to statutory laws; prescribing an enacting clause for statutes; fixing the effective date and time of statutes hereafter enacted; providing for notice of application for local and special legislation, for the correction of errors in statutes, and for the printing and publication of statutes; prescribing rules for the interpretation of statutes; defining certain words and phrases when used in statutes; and prescribing rules for the construction and operation of amendments, re-enactments and repeals of statutes," changing the computation of time in certain respects.

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

Statutory Construction Act.

Section 1. Section 38, act of May 28, 1937 (P. L. 1019), known as the "Statutory Construction Act," is amended to read:

Section 38, act of May 28, 1937, P. L. 1019, amended.

Section 38. Computation of Time.—When any period of time is referred to in any law, such period in all cases, except as otherwise provided in sections thirty-nine and forty, shall be so computed as to exclude the first and include the last day of such period. Whenever the last day of any such period shall fall on *Saturday* or *Sunday*, or on any day made a legal holiday by the laws of this Commonwealth or of the United States, such day shall be omitted from the computation.

Section 2. The provisions of this act shall apply to any matter or proceeding which has not been finally concluded when this act takes effect.

Application.

Section 3. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 11th day of August, A. D. 1959.

DAVID L. LAWRENCE