

purchase price is thereafter collected, in whole or in part, the amount collected shall be first applied to the payment of the entire tax portion of the bill, and shall be remitted to the department by the vendor with the first return filed after such collection. For any tax prepaid prior to the effective date of this amendment, credit may be claimed on any returns filed for the periods prior to the effective date of this amendment. Tax prepaid after the effective date of this amendment shall be subject to refund upon petition to the department under the provisions of section 552 of this act, filed within one hundred five days of the close of the fiscal year in which such accounts are written off.

Section 17. Subsection (d) of section 553 of the act, amended July 8, 1957 (P. L. 584), is amended to read:

Subsection (d), section 553 of the act, amended July 8, 1957, P. L. 584, further amended.

Section 553. Refund Petition.— * * *

(d) Notwithstanding any other provision of this section where any tax, interest or penalty has been paid under a provision of this act subsequently held by final judgment of a court of competent jurisdiction to be unconstitutional, or under an interpretation of such provision subsequently held by such court to be erroneous, a petition for refund may be filed either before or subsequent to final judgment, but such petition must be filed within five years of the date of the payment of which a refund is requested. The department shall have jurisdiction to hear and determine any such petition filed prior to such final judgment only if, at the time of filing of the petition, proceedings are pending in a court of competent jurisdiction wherein the claim of unconstitutionality or of erroneous interpretation, made in the petition for refund may be established, and in such case, the department shall not take final action upon the petition for refund until the judgment determining the question involved in such petition has become final.

Section 18. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 20th day of August, A. D. 1959.

DAVID L. LAWRENCE

No. 259

AN ACT

To commission posthumously Edwin L. Drake in the Pennsylvania National Guard.

Whereas, the year 1959 marks the 100th Anniversary of the first successful drilling for oil, and Preamble.

Whereas, Edwin L. Drake drilled this first oil well in Venango County near Titusville, Crawford County, Pennsylvania, and

Whereas, the said Edwin L. Drake, although affectionately known during his lifetime as "Colonel" Edwin L. Drake, never actually claimed this title and never had it officially conferred upon him, and

Whereas, the General Assembly of this Commonwealth is mindful of the importance of the oil industry to Pennsylvania and of the pioneering efforts of Edwin L. Drake in the beginnings of that industry; therefore,

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

Section 1. The Department of Military Affairs, with the approval of the Governor, is hereby authorized and directed to commission posthumously Edwin L. Drake as a Colonel in the Pennsylvania National Guard.

Section 2. The commission shall be deposited in the Memorial Museum and Park of the Drake Well Memorial.

Section 3. This act shall take effect immediately.

APPROVED—The 25th day of August, A. D. 1959.

DAVID L. LAWRENCE

Department of
Military Affairs,
with approval
of Governor,
authorized to
commission
posthumously
Edwin L. Drake.
Disposition of
commission.

Act effective
immediately.

No. 260

AN ACT

Amending the act of April 12, 1951 (P. L. 90), entitled "An act relating to alcoholic liquors, alcohol and malt and brewed beverages; amending, revising, consolidating and changing the laws relating thereto; regulating and restricting the manufacture, purchase, sale, possession, consumption, importation, transportation, furnishing, holding in bond, holding in storage, traffic in and use of *alcoholic liquors, alcohol and malt and brewed beverages and the persons engaged or employed therein; defining the powers and duties of the Pennsylvania Liquor Control Board; providing for the establishment and operation of State liquor stores, for the payment of certain license fees to the respective municipalities and townships, for the abatement of certain nuisances and, in certain cases, for search and seizure without warrant; prescribing penalties and forfeitures; providing for local option, and repealing existing laws," further regulating the issuance and transfer of liquor licenses.

Liquor Code.

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

* "alholcolle" in original.