Act of April 29, 1959, P. L. 58, amended by adding a new section 710.1. Section 3. The act is amended by adding, after section 710, a new section to read:

Section 710.1. Motor Vehicles Operated by Mass Transportation Systems.—The fee for annual registration of each motor bus and motor omnibus operated by mass transportation systems shall be one-half the fee prescribed for annual registration of motor buses and motor omnibuses in section 709 and section 710.

Effective date.

Section 4. This act shall take effect June 1, 1960.

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE

## No. 598 AN ACT

Amending the act of June 22, 1931 (P. L. 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," exempting from the tax the owners or operators of certain vehicles.

Excise tax on gross receipts.

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

Section 1, act of June 22, 1931, P. L. 694, amended.

Section 1. Section 1, act of June 22, 1931 (P. L. 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," is amended to read:

Transportation companies using public highways.

Section 1. Be it enacted, &c., That the word "company," as used in this act, shall be construed to mean any individual who, or copartnership, corporation, joint-stock association, or association of individuals whatsoever which, shall engage in the business of carrying passengers or property for hire over the highways of this Commonwealth in moto: vehicles [or trackless trolleys]. For the purposes of this act, the term "motor vehicle" shall be construed to mean every vehicle which is self-propelled, except [such as] vehicles having a designed seating capacity of twelve (12) or more persons used by a common carrier of passengers subject to the jurisdiction of the Pennsylvania Public Utility Commission, and vehicles that move upon or are guided by a track erected upon the highways.

Definition.

Effective date and date of application.

Section 2. The provisions of this act shall become effective immediately upon final enactment, and shall apply to the excise tax imposed and payable hereunder for the calendar year 1960, and thereafter.

APPROVED—The 1st day of December, A. D. 1959.

DAVID L. LAWRENCE