dealer in "dressed poultry." "Dressed poultry" means poultry which has been slaughtered for human food from which the blood and feathers have been removed either with head, feet and viscera intact or removed. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of rough or planed lumber sawn from logs, does not have title thereto and does not at any time take possession thereof, the cost to him of such lumber at its source covered by the contract. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of cotton spun yarn, does not have title thereto and does not at any time take possession thereof, the cost to him of such cotton spun yarn covered by the contract at its source. "Receipts" shall exclude in the case of a person who is a wholesale dealer and who, at the execution of a contract for the sale of grain in a natural or milled state but unmixed and undiluted, does not have title therete and does not at any time take possession thereof, the cost to him of such grain covered by the contract at "Receipts" shall exclude the cost of the its source. commodity at its source in the case of a person who is a wholesale dealer in cheese or, fresh or frozen, uncooked sea food, shell-fish or fish.

"Receipts" shall exclude the cost of the commodity at its source in the case of a person who is a wholesale dealer in tobacco and tobacco products, and is a duly appointed cigarette stamp affixing agent under the act of July 8, 1957 (P. L. 594), known as the "Pennsylvania Cigarette Tax Act of 1957."

The provisions of this amendatory act which refer to the computation of receipts by wholesale dealers in tobacco and tobacco products, dressed poultry, rough or planed lumber, cotton spun yarn, cheese, [and] grain and, fresh or frozen, sea food, shell-fish or fish, are hereby made retrocative to January 1, 1950. No refunds of taxes, interest or penalties paid prior to the date of the enactment of this act shall be made as a result of the amendments herein contained.

APPROVED-The 15th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 220

AN ACT

Providing for the abatement of nuisances arising out of unsafe buildings or premises in cities of the first class, and providing for the service or posting of notices relating to the work necessary to abate such nuisances.

Cities of first class.

Unsafe places of habitation to be declared a nuisance. The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Whenever in any city of the first class any building or premises is being maintained in a condition which is found to be hazardous, structurally unsound, dangerous or unfit for human habitation and in violation of any law or ordinance, such building or premises may be declared to be a nuisance by the Department of Licenses and Inspections, and a notice of such finding and declaration shall be served upon the registered owner of the building or premises directing the abatement of the nuisance. The notice shall reasonably specify such repairs or such other measures, including demolition, as may be necessary to abate the nuisance and shall require their completion within a reasonable time not less than thirty days from the date of service of the notice.

Service required if owner cannot be served as above.

Act effective

immediately.

Contents of required notice.

Section 2. If the owner does not have a residence or place of business where he may be served within such city, the notice shall be sent by registered or certified mail to the last known address of such owner, and a copy of such notice shall be posted upon the building or premises and such mailing and posting shall constitute proper service.

This power is additional. Section 3. The rights and powers vested by this act in cities of the first class shall be in addition to, and not in derogation of, such other rights and powers as such cities may have with respect to the abatement of nuisances.

> Section 4. This act shall become effective immediately.

APPROVED-The 15th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 221

AN ACT

Amending the act of December 22, 1951 (P. L. 1726), entitled "An act relating to the loyalty to the United States and the Commonwealth of Pennsylvania of public officers and employes, including teachers and other employes of the public school system, and officers and employes of State-aided institutions of learning; requiring oaths or affirmations by applicants for public office or employment and by present appointed officers and employes; prohibiting appointment or employment and requiring discharges after hearing in certain cases; imposing conditions on the payment of appropriations to State-aided institutions of learning; requiring statements under oath or affirmation of candidates for elective public offices; and imposing