

affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are severable.

Section 12. Effective Date.—This act shall take effect immediately.

APPROVED—The 19th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 243

AN ACT

Amending the act of May 22, 1933 (P. L. 853), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," exempting in certain cases and to a certain extent concert music halls maintained by public or private charities from taxation.

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

The General
County Assess-
ment Law.

Section 1. Clause (1) of section 204, act of May 22, 1933 (P. L. 853), known as "The General County Assessment Law," is amended to read:

Clause (1), sec-
tion 204, act of
May 22, 1933,
P. L. 853,
amended.

Section 204. Exemptions from Taxation.—The following property shall be exempt from all county, city, borough, town, township, road, poor and school tax, to wit:

* * * * *

(1) All property, including buildings and the land reasonably necessary thereto, provided and maintained by public or private charity, and used exclusively for public libraries, museums, [or] art galleries, or concert music halls, and not used for private or corporate profit, so long as the said public use continues: *Provided, however, That in the case of concert music halls used partly for exempt purposes and partly for non-exempt purposes, that part measured either in area or in time, whichever is the lesser, which is used for non-exempt purposes, shall be valued, assessed and subject to taxation.* Except as otherwise provided in clause (k) of this section, all property real or personal, other than that

which is in actual use and occupation for the purposes specified in this section, and all such property from which any income or revenue is derived, other than from recipients of the bounty of the institution or charity, shall be subject to taxation, except where exempted by law for State purposes, and nothing herein contained shall exempt same therefrom. Except as otherwise provided in clause (j) of this section, all property, real and personal, in actual use and occupation for the purposes specified in this section shall be subject to taxation, unless the person or persons, associations or corporation, so using and occupying the same, shall be seized of the legal or equitable title in the realty and possessor of the personal property absolutely.

APPROVED—The 19th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 244

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 malt and brewed beverage licenses.

Liquor Code.

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

Subsections (d) and (e), section 432, act of April 12, 1951, P. L. 90, amended January 19, 1952, P. L. 2170, further amended.

Section 1. Subsections (d) and (e) of section 432, act of April 12, 1951 (P. L. 90), known as the "Liquor Code," amended January 19, 1952 (P. L. 2170), are amended to read:

Section 432. Malt and Brewed Beverages Retail Licenses.—

* * * * *

(d) The board shall, in its discretion, grant or refuse any new license or the transfer of any license to a new location if such place proposed to be licensed is within three hundred feet of any church, hospital, charitable institution, school, or public playground, *or if such new*