

and another or others, *but shall not mean a safe deposit box in the names of the decedent and his or her spouse.*

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 23rd day of April, A. D. 1963.

WILLIAM W. SCRANTON

No. 19

AN ACT

Amending the act of April 29, 1959 (P. L. 58), entitled "An act consolidating and revising the Vehicle Code, the Tractor Code, the Motor Vehicle Financial Responsibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," requiring certificates of exemption from registration for certain vehicles, and further providing for the operation of exempt vehicles on the highways.

The Vehicle
Code.

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

Subsection (f),
section 401, act
of April 29,
1959, P. L. 58,
amended.

Section 1. Subsection (f) of section 401, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," is amended to read:

Section 401. Registration of Motor Vehicles, Tractors, Trailers and Semi-Trailers Required; Special Permits for Nonresidents.—

* * * * *

(f) Motor vehicles, tractors, trailers and semi-trailers determined by the department to be used exclusively by any person, or his agents and employes, upon the farm or farms he owns or operates, or upon highways connecting by the most direct route any farms or portions of farms, all of which are situated in any one county or county next adjoining thereto (unless the same is a farm tractor in which event the limitation of county lines shall not be applicable) and under the single ownership or operation of such person, shall be exempt from registration. [and no] A certificate of exemption shall be required *in the case of motor vehicles, trailers and semi-trailers*: Provided, That vehicles exempt from registration under this act, which use the highways as above limited, may be operated upon highways connecting by the nearest route such farm or farms and the nearest official inspection station for purposes of inspection, as provided for in this act. *Vehicles exempt from registration may also be operated on the highways between such farm or farms and any garage*

for the purpose of having the same repaired, or between such farm or farms and another farm for the purpose of exchanging farm work without remuneration: Provided, That the said garage or other farm is within eight miles of the farm or farms which the owner or operator of the vehicle owns or operates.

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APPROVED—The 23rd day of April, A. D. 1963.

WILLIAM W. SCRANTON

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No. 20

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services and upon the occupancy of hotel rooms; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," excluding from the tax motor vehicles, trailers and semi-trailers purchased by nonresidents for use and registration outside of Pennsylvania.

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

Selective Sales
and Use Tax Act.

Section 1. Section 203, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," is amended by adding, at the end thereof, a new clause to read:

Section 203, act
of March 6, 1956,
P. L. 1228,
amended by
adding a new
clause (p).

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon

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(p) The sale at retail or use of motor vehicles, trailers and semi-trailers sold to a nonresident of Pennsylvania to be used outside of Pennsylvania and which are registered in a state other than Pennsylvania within twenty days after delivery to the vendee.

Section 2. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 23rd day of April, A. D. 1963.

WILLIAM W. SCRANTON