

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