

No. 201

AN ACT

SB 941

Amending the act of April 17, 1947 (P. L. 63), entitled, as amended, "An act authorizing and empowering cities of the first and second class of this Commonwealth to acquire by purchase, lease or condemnation, land within said cities with the buildings thereon, if any, to construct buildings and facilities thereon; to operate the same as parking lots or public garages, subject to certain conditions, or to lease such parking lots or garages for private operation and to fix the terms and conditions of such leases," extending the provisions of the act to cities of the second class A.

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

Section 1. The title and section 1, act of April 17, 1947 (P. L. 63), entitled, as amended, "An act authorizing and empowering cities of the first and second class of this Commonwealth to acquire by purchase, lease or condemnation, land within said cities with the buildings thereon, if any, to construct buildings and facilities thereon; to operate the same as parking lots or public garages, subject to certain conditions, or to lease such parking lots or garages for private operation and to fix the terms and conditions of such leases," amended October 21, 1955 (P. L. 708), are amended to read:

AN ACT

Authorizing and empowering cities of the first [and] class, second class and second class A of this Commonwealth to acquire by purchase, lease or condemnation, land within said cities with the buildings thereon, if any, to construct buildings and facilities thereon; to operate the same as parking lots or public garages, subject to certain conditions, or to lease such parking lots or garages for private operation and to fix the terms and conditions of such leases.

Section 1. That the cities of the first [and] class, second class and second class A of this Commonwealth shall have the power, and they are hereby authorized, to acquire, procure or obtain by purchase, lease or condemnation, any land within said cities with the buildings or structures erected thereon, if any, and to construct buildings and facilities thereon for the purpose of using such land as and for parking lots or public garages whenever in the judgment of the city council acquisition of such lands may be necessary, desirable or useful for the relief or abatement of congestion in its streets or highways, except that no property in cities of the second class and second class A, which is used as a facility or facilities for the parking of motor vehicles so long as said property is continuously so used and so long as the operation of the said facility complies with parking and traffic

ordinances of the city, shall be taken by condemnation for such purpose: Provided, however, That no property devoted to a public use nor any property of a public utility company, property used for burial purposes nor places of public worship shall be condemned. The title acquired by the city exercising the power of condemnation shall be a title in fee simple.

Section 2. This act shall take effect immediately.

APPROVED—The 11th day of October, A. D. 1967.

RAYMOND P. SHAFER

No. 202

AN ACT

HB 1152

Amending the act of July 8, 1957 (P. L. 594), entitled "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes; requiring persons engaged in the sale of cigarettes to secure licenses; prescribing the method and manner of collecting such tax; making it unlawful to sell or possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue and other persons; making an appropriation and providing penalties," increasing the rate of tax.

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

Section 1. Section 201, act of July 8, 1957 (P. L. 594), known as the "Pennsylvania Cigarette Tax Act," amended May 28, 1963 (P. L. 47), is amended to read:

Section 201. Imposition of Tax.—An excise tax is hereby imposed and assessed upon the sale or possession of cigarettes within this Commonwealth at the rate of [three and one-half ($3\frac{1}{2}$)] six and one-half ($6\frac{1}{2}$) cents per ten cigarettes, or fraction thereof.

[In addition to the foregoing, an additional excise tax is hereby imposed and assessed upon the sale or possession of cigarettes within this Commonwealth at the rate of one-half ($\frac{1}{2}$) cent per ten cigarettes, or fraction thereof. The proceeds of the additional State excise tax imposed by this paragraph are hereby specifically appropriated for the purposes set forth in the act creating the Korean Conflict Veterans' Compensation Fund, and shall be paid into the Korean Conflict Veterans' Compensation Sinking Fund. The additional tax imposed by this paragraph shall remain in effect until sufficient funds are accumulated to pay the bonds issued and sold pursuant to the act creating the Korean Conflict Veterans' Compensation Fund, the interest thereon and the cost of administering the fund.]