

distance of 13.25 feet to an iron pin; thence extending along the same south 23 degrees, 13 minutes, 40 seconds east for a distance of 137.76 feet to an iron pin on the northerly right-of-way line of Route 422 (East Chocolate Avenue), said pin being a distance of 25 feet from the center line of said street; thence extending along the northerly right-of-way line of said street at a distance of 25 feet from center, south 68 degrees, 00 minutes west for a distance of 40 feet to an iron pin, the place of beginning, containing .085 acres more or less of land.

Being the same tract of land conveyed to the Commonwealth of Pennsylvania by deed of the Berks and Dauphin Turnpike Road Company dated August 30, 1917 and recorded in Dauphin County Deed Book "V", volume 16, page 67.

The conveyance shall be made under and subject, nevertheless, to all easements, servitudes and rights of others, including but not confined to streets, roadways and rights of any telephone, telegraph, water, electric, gas or pipe line companies as well as under and subject, nevertheless, to any estate or tenancies vested in third persons, whether or not appearing of record, for any portion of the said land or improvements erected thereon.

Section 2. The deed of conveyance shall be approved by the Department of Justice and shall be executed by the Secretary of Property and Supplies in the name of the Commonwealth of Pennsylvania.

Section 3. All moneys received from the sale of the land herein authorized to be conveyed shall be deposited in the Motor License Fund.

Section 4. This act shall take effect immediately.

APPROVED—The 21st day of December, A. D. 1967.

RAYMOND P. SHAFER

No. 391

AN ACT

HB 1648

Amending the act of December 31, 1965 (P. L. 1257), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class including independent school districts, to levy, assess, collect or to provide for the levying, assessment and collection of certain taxes subject to maximum limitations for general revenue purposes, authorizing the establishment of bureaus and the appointment and compensation of officers, agencies and employees to assess and collect such taxes; providing for joint collection of certain taxes, prescribing certain definitions and other provisions for taxes levied and assessed upon earned income, providing for annual audits and for collection of delinquent taxes, and permitting and requiring penalties to be imposed and enforced, including penalties for disclosure of confidential information, providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to

the Supreme Court and Superior Court," excluding as place of amusement real property rented for camping purposes.

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

Section 1. Clause (3) of section 2, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," is amended to read:

Section 2. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions, cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class, and school districts of the fourth class, in all cases including independent school districts, may, in their discretion, by ordinance or resolution for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as they shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, and upon the transfer of real property, or of any interest in real property, situate within the political subdivision levying and assessing the tax, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place. The taxing authority may provide that the transferee shall remain liable for any unpaid realty transfer taxes imposed by virtue of this act. Such local authorities shall not have authority by virtue of this act:

* * *

(3) Except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; and for the purposes of this clause, real property rented for camping purposes shall not be considered a place of amusement.

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APPROVED—The 21st day of December, A. D. 1967.

RAYMOND P. SHAFER