

No. 333

AN ACT

HB 72

Amending the act of June 22, 1931 (P.L.694, No.255), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," exempting from the tax certain vehicles used to transport school children.

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

Section 1. Section 1, act of June 22, 1931 (P.L.694, No.255), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," amended December 1, 1959 (P.L.1628, No.598), is amended to read:

Section 1. Be it enacted, &c., That the word "company," as used in this act, shall be construed to mean any individual who, or copartnership, corporation, joint-stock association, or association of individuals whatsoever which, shall engage in the business of carrying passengers or property for hire over the highways of this Commonwealth in motor vehicles. For the purposes of this act, the term "motor vehicle" shall be construed to mean every vehicle which is self-propelled, except vehicles having a designed seating capacity of twelve (12) or more persons used by a common carrier of passengers subject to the jurisdiction of the Pennsylvania Public Utility Commission, **vehicles having a designed seating capacity of eleven (11) or more persons used to transport school children under contract with any school district, private school or parochial school**, and vehicles that move upon or are guided by a track erected upon the highways.

Section 2. This act shall take effect immediately.

APPROVED—The 30th day of December, A. D. 1974.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly No. 333.



Secretary of the Commonwealth.