

**MUNICIPAL MERCANTILE TAX, PROHIBITED**  
**Act of May 17, 1883, P.L. 31, No. 20**  
AN ACT

C1. 53

To prohibit cities, boroughs and municipalities from levying any license or mercantile tax, upon persons taking orders for goods or merchandise by sample, for individuals or companies who pay a license or mercantile tax at their chief place of business, and also to prohibit the collection of such licenses, or mercantile taxes.

Section 1. Commercial travelers not to be taxed

It shall be unlawful for any city, borough, or municipality, to levy any license or mercantile tax upon persons taking orders for merchandise by sample from dealers for individuals or companies who pay a license or mercantile tax at their chief places of business. It shall also be unlawful for any city, borough, or municipality to collect such license or mercantile tax hereafter, levied by virtue of any ordinance of any city, borough, or municipality: Provided, That nothing in this act shall authorize such person to sell by retail, to others than dealers or merchants. 1883, May 17, P.L. 31, Sec. 1.