

in Sections 143, 144 and 145, providing for benefits in case of death or disability, resulting solely from accidents, but which does not obligate itself to pay death or sick benefits, may be licensed under the provisions of this Act, and shall have all the privileges and shall be subject to all the provisions and regulations of this Act, except that the provisions of this Act requiring medical examinations, valuations of benefit certificates, and that the certificates shall specify the amount of benefits, shall not apply to such associations.

SEC. 178. *Exemptions from Taxation.* Every fraternal beneficiary association organized or licensed under this Act is hereby declared to be a charitable and benevolent institution, and all of its funds shall be exempt from all and every State, county, district, municipal and school tax, other than taxes on real estate and office equipment.

SEC. 179. *Penalties.* Any person, officer, member or examining physician of any association authorized to do business under this Act who shall knowingly or willfully make any false or fraudulent statement or representation in or with reference to any application for membership, or for the purpose of obtaining money from or benefit in any association transacting business under this Act, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not less than one hundred dollars nor more than five hundred dollars, or imprisonment in the county jail for not less than thirty days nor more than one year, or both, in the discretion of the court, and any person who shall wilfully make a false statement of any material fact or thing in a sworn statement as to the death or disability of a certificate holder in any such association for the purpose of procuring payment of a benefit named in the certificate of such holder, and any person who shall wilfully make a false statement in any verified report or declaration made under oath required or authorized by this Act, shall be guilty of perjury, and shall be proceeded against and punished as provided by the statutes of this State in relation to the crime of perjury. Any person who shall solicit membership for, or in any manner assist in procuring membership in any fraternal beneficiary association not licensed to do business in this State, or who shall solicit membership for, or in any manner assist in procuring membership in