

to the county and shall be paid into the county treasury (except where required to be paid by the Commonwealth) as provided in this act, but the necessary traveling expenses of the officers incurred in the administration of their offices shall be paid by the county.

Traveling expenses to be paid by county.

Section 7. This act shall take effect on the first Monday of January, one thousand nine hundred and twenty-four, but shall not be construed to apply to any officer in office at the date of the approval of this act, but all such officers shall be entitled to receive and collect the fees and salaries now provided by law for such office.

When act to take effect.

Section 8. All laws or parts of laws, general, local, or special, inconsistent with this act, are hereby repealed.

Repeal.

APPROVED—The 12th day of April, A. D. 1923.

GIFFORD PINCHOT.

No. 40.

AN ACT

To amend an act, approved June fifteenth, one thousand nine hundred and eleven (Pamphlet Laws, nine hundred and fifty-five), entitled "An act making State taxes, unpaid bonus, interest, penalties, and all public accounts, a first lien upon the franchise and property of corporations, companies, associations, joint-stock associations, and limited partnerships against which the same may be settled; providing for enforcing the payment thereof, and for the furnishing of certificates as to the existence of such liens upon application thereof; and repealing section four of the act, approved April sixteenth, one thousand eight hundred and twenty-seven," by providing for the employment of counsel, fixing such counsels' commissions, and giving such commissions and costs the same priority and liens as such taxes, bonus, interest, penalties, and public accounts.

Section 1. Be it enacted, &c., That section one of an act, approved June fifteenth, one thousand nine hundred and eleven (Pamphlet Laws, nine hundred and fifty-five), entitled "An act making State taxes, unpaid bonus, interest, penalties, and all public accounts, a first lien upon the franchise and property of corporations, companies, associations, joint-stock associations, and limited partnerships against which the same may be settled; providing for enforcing the payment thereof, and for the furnishing of certificates as to the existence of such liens upon application thereof; and repealing section four of the act, approved April sixteenth, one thousand eight hundred twenty-seven." is hereby amended to read as follows:—

State taxes, etc.

Section 1, act of June 15, 1911 (P. L. 955), amended.

Section 1. Be it enacted, &c., That from and after the passage of this act, all State taxes imposed under the authority of any law of this Commonwealth now

Individuals, corporations, associations, limited partnerships, etc.

Unpaid State taxes, bonus, etc.	existing or that may hereafter be enacted, and unpaid bonus, interest, penalties, and all public accounts settled against any corporation, company, association, joint-stock association, or limited partnership, shall be a first lien upon the franchise and property, both
Lien.	real and personal, of such corporation, company, association, joint-stock association, or limited partnership, from the date when they are settled by the Auditor General and approved by the State Treasurer, or in the cases where the Auditor General alone makes the settlement, from the date when they are so settled by him; and whenever the franchise or property of a corporation, company, association, joint-stock association, or limited partnership shall be sold at a judicial sale, all taxes, interest, bonus, penalties, and public accounts due the Commonwealth, shall first be allowed and paid out of the proceeds of such sale, before any judgment, mortgage, or any other claim or lien against such corporation, company, association, [joint] stock association, or limited partnership.
Judicial sale.	
Priority of lien.	
When counsel may be employed.	<i>Whenever such taxes, bonus, interest, penalties, and public accounts are not paid within sixty (60) days from the date of their settlement by the Auditor General as approved by the State Treasurer, or, in the cases where the Auditor General alone makes the settlement, sixty (60) days from the date of such settlement by him as aforesaid, and no appeal has been taken from such settlement in the method provided by law, and in all cases of judicial sales, assignments, or bankruptcies, the Auditor General may employ counsel without the approval of the Attorney General to collect the same; and such counsel is authorized and directed to add to such settlements for taxes, bonus, interest, penalties, and public accounts and to collect from such corporation, company, association, joint-stock association, or limited partnership for the purpose of compensating such counsel so employed, a counsels' commission based on the amount of such collection at the following rate, viz: ten per centum on the first five hundred dollars (\$500); five per centum on the next two thousand dollars (\$2,000); and two and one-half per centum on any amount in excess of two thousand five hundred dollars (\$2,500),—which commissions, together with costs, shall be paid by such corporation, company, association, joint-stock association, or limited partnership, and shall have the same priority and lien as such taxes, bonus, interest, penalties, and public accounts as hereinbefore provided: Provided, That the Auditor General shall not so employ counsel as aforesaid, until after he shall first have given ten (10) days' notice, in writing, of his intention so to do to such corporation, company, association, joint-stock association, or limited partnership: Provid-</i>
Counsels' commission.	
Priority and lien.	
Provided.	
Notice.	
Provided.	

ed further, however, That when such counsel is employed by the Auditor General as aforesaid, and, in the collection of such taxes, bonus, interest, penalties, and public accounts, any litigation arises or it is necessary to commence any litigation in behalf of the Commonwealth, such litigation shall be under the supervision, direction, and control of the Attorney General of the Commonwealth.

Litigation to be under supervision, etc., of Attorney General.

APPROVED—The 12th day of April, A. D. 1923.

GIFFORD PINCHOT.

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No. 41.

AN ACT

To amend sections one and two of the act, approved the twenty-third day of June, one thousand nine hundred and seventeen (Pamphlet Laws, six hundred and thirty-nine), entitled "An act authorizing cities of the first class to make appropriations for the support of destitute families of persons sentenced to imprisonment, and providing a system of control and administration for the distribution thereof," extending said act to cities of the second class.

Section 1. Be it enacted, &c., That section one of the act, approved the twenty-third day of June, one thousand nine hundred and seventeen (Pamphlet Laws, six hundred and thirty-nine), entitled "An act authorizing cities of the first class to make appropriations for the support of destitute families of persons sentenced to imprisonment, and providing a system of control and administration for the distribution thereof," is hereby amended to read as follows:—

Cities of the first and second class.

Section 1, act of June 23, 1917 (P. L. 639), amended.

Section 1. Be it enacted, &c., That cities of the first and second class may appropriate moneys for the maintenance and care of destitute families of persons sentenced in such city to imprisonment, whose families are, and were at the time of the conviction of such person, domiciled within such cities of the first and second class.

Support of destitute families of prisoners.

Section 2 That section two of said act is hereby amended to read as follows:—

Section 2 amended.

Section 2. The councils of such cities of the first and second class shall designate a department of the city government to have the control and disbursement of any such appropriation, and may provide such employes, and fix their salaries, as may be necessary to carry this act into effect.

Councils to designate department to control appropriation.

APPROVED—The 12th day of April, A. D. 1923.

GIFFORD PINCHOT.