

purchaser of the service of printing or imprinting of mail order catalogs and direct mail advertising materials.

* * *

Section 2. This act shall take effect immediately and shall apply with respect to taxes imposed on June 1, 1963, and thereafter.

APPROVED—The 10th day of September, A. D. 1965.

WILLIAM W. SCRANTON

No. 257

AN ACT

HB 153

Amending the act of June 4, 1937 (P. L. 1625), entitled "An act providing for the creation, maintenance and operation of a county employes retirement system in counties of the third class; and imposing certain charges on counties," reducing the superannuation retirement age for certain contributors after a certain period of service and who are discontinued from service not voluntarily.

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

Section 1. The definition of "superannuation retirement age" in section 1, act of June 4, 1937 (P. L. 1625), entitled "An act providing for the creation, maintenance and operation of a county employes retirement system in counties of the third class; and imposing certain charges on counties," is amended to read:

Section 1. Be it enacted, &c., That the following words and phrases, as used in this act, shall be construed to have the following meanings:

* * *

"Superannuation Retirement Age," as applied to a contributor, means sixty years of age or upwards, except as applied to a contributor who is discontinued from service not voluntarily after having completed twenty years of total service, in which case superannuation retirement age means fifty-five years of age or upwards.

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Section 2. Section 13 of the act, amended August 14, 1963 (P. L. 973) and August 24, 1963 (P. L. 1197), is amended to read:

Section 13. Involuntary Retirement Allowances; Voluntary Retirement Allowances After Twenty-five Years of Service.—Should a

contributor be discontinued from service not voluntarily, or an elected county officer complete his term of office and discontinue service after having completed ten years of total service, except as hereinafter provided for certain contributors who have completed twenty (20) years of total service, or voluntarily after having completed twenty-five (25) years of total service, but before reaching superannuation retirement age, or should a contributor die while in the county service but after completing fifteen (15) years of total service, he shall be paid as he may elect, as follows: (a) The full amount of the accumulated deduction standing to his credit in the members' annuity reserve account; or (b) a member's annuity of equivalent actuarial value to his accumulated deductions standing to his credit in the member's annuity reserve account, and in addition a county annuity having a value equal to the present value of a county annuity beginning at superannuation retirement age, but based on the period of service up to the date of discontinuance from service and not on the period of service required to reach superannuation retirement age. The same options shall be available to beneficiaries in case of involuntary retirement as provided herein in the case of superannuation retirement. In the event a contributor, after having completed ten or more years of total service, heretofore has or hereafter shall be discontinued from service because of appointment or election to a position incompatible with his service as a county employe or officer and such employe or officer has not reached the superannuation retirement age, such withdrawal shall be considered involuntary and the contributions of the contributor and the county, at the option of the employe or officer, shall remain in the retirement fund until superannuation age has been reached. In the event a refund of accumulated contributions has been made and the county's accumulated contributions have been withdrawn under the above circumstances, the employe or officer shall be permitted to repay into and the county shall be required to reimburse the retirement system fund the amounts paid out with interest to the date of repayment thereby reestablishing the rights of the contributor in said fund even though superannuation retirement age has been reached and benefits shall be paid as if the original severance had been involuntary.

Any contributor who is discontinued from service not voluntarily after having completed twenty years of total service and who has reached the superannuation retirement age as provided for such a contributor

in section 1 of this act shall be entitled to the superannuation retirement allowance provided in section 11.

APPROVED—The 10th day of September, A. D. 1965.

WILLIAM W. SCRANTON

No. 258

A SUPPLEMENT

HB 727

To the act of May 28, 1915 (P. L. 596), entitled "An act requiring cities of the second class to establish a pension fund for employes of said cities, and regulating the administration and the payment of such pensions," providing a period during which certain persons may join the pension fund created under the act and providing a means whereby any person who has not received full credit toward his pension for service as a city employe may obtain such credit.

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

Section 1. (a) In each city of the second class, subject to an affirmative recommendation of the Pension Board submitted in writing to the council, the council may by resolution permit employes now ineligible to join the Pension Fund to be admitted to the Pension Fund in accordance with this section. Upon the adoption by council of such resolution, this section shall take effect as follows:

(b) Every city or authority employe otherwise eligible to join the Pension Fund created under the act to which this is a supplement but who is now ineligible to join because of not having done so within the times provided by such act, shall have the option of joining such Pension Fund within six months after the effective date of the aforementioned resolution. Any city or authority employe who joins such pension plan shall receive full credit toward his pension under the act for each year of service as an employe of the city or authority, beginning with the date on which he was first eligible to join the Pension Fund upon his producing proof satisfactory to the Pension Board of the number of years of such service, and upon his making back payments at the same rate as if he had been a city employe and a member of the Pension Fund during such period, in a lump sum or by installments as may be determined by the board. If the employe is retired before the back payments have been completed, the annuity shall be reduced by an