

AN ACT

Providing a method through payroll deductions for the payment of delinquent taxes, penalties, and interest, and costs due to political subdivisions by public officers and employes paid from moneys in the treasury thereof; and conferring powers and imposing duties on the city controller, city treasurer, receiver of taxes, and bonded paymasters; exempting cities of the first class and school districts in such cities from the provisions of this act.

Authorizing the collection of delinquent taxes owed by municipal employes by payroll deductions.

Section 1. Be it enacted, &c., That any political subdivision of this Commonwealth shall have the right to collect delinquent taxes due to such political subdivision by any public officer and employe, whose compensation is paid from moneys in the treasury of the political subdivision, by deducting from the salary or compensation of such officer or employe, semi-monthly or periodically, an amount not in excess of twenty per centum of the amount of any current salary or compensation due such officer or employe, as shown by the payroll from which such deduction is made, as hereinafter provided.

Collector of taxes to certify names of employes to corporate authorities.

Section 2. It shall be the duty of the collector of taxes of any such political subdivision to certify, from time to time, to the corporate authorities thereof the names of all public officers and employes by whom delinquent taxes are due to such political subdivision, together with a statement of the years for which such delinquent taxes are due, and the amount thereof, together with penalties, interest, and costs thereon. The corporate authorities of any political subdivision may also ascertain the delinquent taxes owing by any officer or employe which have been returned for nonpayment, or for which liens have been filed in the office of the prothonotary.

The term "corporate authorities," as used in this act, shall mean the body which levies the taxes for any political subdivision.

Authorities to certify names to paymaster.

Section 3. The corporate authorities of any such political subdivision shall certify the name of any officer or employe whose taxes are delinquent to the paymaster or requisitioning officer or clerk of any department, board, office or agency of the political subdivision, and direct such paymaster, officer or clerk, in submitting any subsequent payroll, to deduct from the salary or compensation of such officer or employe such amount as the corporate authorities shall fix, not, however, exceeding twenty per centum of the amount of such salary or compensation payable at one payroll period, and to submit an additional warrant, voucher or requisition drawn against the appropriation for the payment of the salary

Deductions from pay of employes.

or compensation of such officer or employe in favor of the collector of taxes equal to the amount by which such salary or compensation was so reduced. The paymaster, officer or clerk shall accompany such warrant, voucher or requisition, in favor of the collector of taxes, with his statement showing against whose delinquent taxes the amount of such warrant, voucher or requisition shall be credited. The treasurer of the political subdivision shall make payments to the officer or employe and to the collector of taxes in accordance with such warrants, vouchers or requisitions. The statement of the paymaster, officer or clerk shall accompany each such payment to the collector of taxes.

Treasurer to make payments in accordance with such warrants.

Section 4. Upon the receipt of any payment under this act, it shall be the duty of the collector of taxes to credit the amount thereof on the tax duplicates in his office against the delinquent taxes, penalties, interest, and costs due by such officer or employe, crediting payments from time to time against the taxes for the earliest years still due and owing, and he shall transmit to such officer or employe a receipt for the amount of the delinquent taxes, penalties, interest, and costs so paid by deduction from his salary or compensation.

Upon receipt of any such payment, collector shall credit the amount on the tax duplicates.

Section 5. Any public officer or employe whose taxes are paid by payroll deductions, as in this act provided, shall be entitled to the benefits of any law which may have been or may hereafter be enacted abating penalties on delinquent taxes paid within a time specified in such law, whether such payments are required to be made in lump sum or any installment plan.

Public officer or employe entitled to benefits of the abatement acts.

Section 6. The corporate authorities of any political subdivision shall, before any such payroll deductions are made, notify, in writing, any public officer or employe of their intention to direct the making of payroll deductions for delinquent taxes, unless such taxes and the penalties, interest, and costs thereon are paid within a specified time; it shall have power to enter into such agreements with public officers and employes as it may deem necessary to secure payment thereof by such officer or employe, and apply the provisions of this act in any case where the terms of such agreement are not complied with.

Corporate authorities shall give employes notice of intention to make deductions.

Section 7. The provisions of this act are severable, and if any provision thereof is held to be unconstitutional, the decision so holding shall not be construed to affect or impair any other provision of this act. It is hereby declared as the intent of the Legislature that this act would have been adopted had such unconstitutional provision not been included therein.

Constitutional provision.

Section 8. This action shall not apply to cities of the first class and school districts in such cities.

Act does not apply to first-class cities.

Inconsistent  
acts repealed.

Section 9. All acts and parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 21st day of April, A. D. 1937.

GEORGE H. EARLE

—  
No. 90

AN ACT

Relating to the protection of agriculture and horticulture, including all field crops, vegetables, trees, shrubs, vines, florist and nursery stock and all other plants and parts, or products thereof, from plant pests; and revising, consolidating, and changing the law relating thereto; defining the powers and duties of the Department of Agriculture relating thereto; providing penalties; and repealing present laws.

“Pennsylvania  
Plant Pest Act  
of 1937.”

Section 1. Be it enacted, &c., That this act shall be known by the short title of “The Pennsylvania Plant Pest Act of 1937.”

Definitions.

Section 2. For the purpose of this act, the following terms shall be construed respectively to mean:

(a) The singular and plural forms of any word or term in this act shall be interchangeable and equivalent within the meaning of the act.

(b) The word “person” shall include corporations, companies, societies, associations, partnerships or any individual or combination of individuals. When construing and enforcing the provisions of this act, the act, omission or failure of any officer, agent, servant or other individual acting for or employed by any person, as above defined, within the scope of his employment or office, shall in every case be deemed to be the act, omission or failure of such person, as well as that of the officer, agent, servant or other employe.

(c) The terms “Department” and “Secretary” shall mean, respectively, the Pennsylvania Department of Agriculture and the secretary of said department.

(d) The term “plant or plant product” shall mean any plant, or portion thereof, including trees, shrubs, and vines, their fruits and seeds, whether living or dead.

(e) The term “plant pests” shall mean insects, plant diseases or any organisms causing or capable of causing injury or damage to plants or plant products.

(f) Regardless of where the material may have been grown or is growing, the term “nursery stock” shall include the following: All trees, shrubs, brambles, woody vines, and woody florist stock, their roots, cuttings, grafts, scions, buds, fruit pits and other seeds, and parts thereof, for propagation; herbaceous perennials and other plants and plant products for propagation as ornamentals, except bulbs, field crop seeds, vegetable seeds