

failure to comply therewith shall terminate the right to participate in the [pension] fund after such due notice and hearing as shall be prescribed by ordinance.

Termination of right to participate in the fund, and how regulated.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 584

AN ACT

Requiring collectors of city, county, borough, town, township, school, and poor district taxes, to file certain reports with the quarter sessions court and the Department of Internal Affairs; directing such department to prepare and furnish forms for such reports, making such reports available for public inspection; requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violation of the act a misdemeanor.

Section 1. Be it enacted, &c., That each collector of city, county, borough, town, township, school, and poor district taxes shall, within sixty (60) days after the close of each calendar year, file with the State Department of Internal Affairs and with the clerk of the court of quarter sessions of the county, a report, verified by oath, for the preceding calendar year, showing the following information for each city, county, borough, town, township, school, and poor district whose taxes he has collected: the number of taxables against whom such taxes have been levied; the total amount of taxes of the various types appearing on the tax duplicate or duplicates delivered to him for collection during such preceding calendar year; the amount of taxes of the various types collected by him during such year, showing which of such taxes were current and which delinquent; if such tax collector also serves as treasurer of the city, county, borough, town, township, school, or poor district, the amount of money handled by him as such treasurer; the salary, if any, received by him as collector of such taxes, and the salary, if any, received by him as treasurer; the percentage or percentages, if any, of the commission received by him as compensation for his collecting such taxes or acting as treasurer; the compensation expressed in dollars received by him in commissions for collecting such taxes or acting as treasurer; the total gross amount of compensation received by him as collector of taxes and treasurer; an itemized list of expenses which were incident to the collection of the taxes or to his services as treasurer, and which, under the law were or are to be paid by him from his compensation as collector of taxes or treasurer; an itemized list of expenses which were in-

Tax collectors to file reports.

Report to be filed with the State Department of Internal Affairs and the clerk of the court of quarter sessions of the county.

Contents of the report.

cident to the collection of the taxes or to his serving as treasurer and which under the law were or are to be paid by the city, county, borough, town, township, school, or poor district. The reports shall be made on forms to be prepared and furnished as herein provided.

Forms for the report prepared and furnished by the Department of Internal Affairs.

Section 2. The Department of Internal Affairs shall annually prepare and furnish to such tax collectors the forms to be used in the making of the reports herein required, and shall have power to revise such forms from time to time as it deems proper. Such department shall, within sixty (60) days after enactment of this act, send to each such tax collector a copy of this act and forms to be used by him in making such reports covering the calendar year one thousand nine hundred and thirty-seven (1937).

Compensation and expenses of taxpayer.

Section 3. All payments made by any city, county, borough, town, township, school, or poor district, to any such tax collector for compensation or expenses incident to his serving as tax collector or treasurer, shall be made by proper warrants or orders drawn upon the treasurer. It shall be unlawful for any such tax collector to deduct funds for his compensation or expenses as tax collector or treasurer from any city, county, borough, town, township, school, or poor district funds in his possession.

Retain a copy of report for public to inspect.

Section 4. Each such tax collector shall keep a copy of each such report, available for public inspection, at his office or residence.

Penalty.

Section 5. Any person who fails to comply with any of the provisions of this act shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to an imprisonment not exceeding three (3) months, or to pay a fine not exceeding five hundred (\$500) dollars, or both, at the discretion of the court.

When effective.

Section 6. This act shall become effective immediately upon its enactment.

APPROVED—The 2d day of July, A. D. 1937.

GEORGE H. EARLE

No. 585

AN ACT

To amend the act, approved the first day of May, one thousand nine hundred and thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," changing the manner of creation of townships of the second class.

Sections 205, 206, 208, 209, 210, 211, 213, 214, and 235, act of May 1, 1933 (P. L. 103), amended.

Section 1. Be it enacted, &c., That sections two hundred five, two hundred six, two hundred eight, two hun-