

No. 447

AN ACT

To amend the act approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 349), entitled "An act requiring political subdivisions to refund taxes and license fees erroneously and inadvertently paid thereto, and giving a right of action against such political subdivision for the recovery of such taxes and fees upon their failure to make such refunds; making the provisions of the act retroactive; and repealing existing laws," by further prescribing what taxes or license fees may be refunded or sued for.

Taxes and license fees.

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

Sections 1 and 2, act of May 21, 1943, P. L. 349, amended.

Section 1. Sections one and two of the act, approved the twenty-first day of May, one thousand nine hundred forty-three (Pamphlet Laws 349), entitled "An act requiring political subdivisions to refund taxes and license fees erroneously and inadvertently paid thereto, and giving a right of action against such political subdivision for the recovery of such taxes and fees upon their failure to make such refunds; making the provisions of the act retroactive; and repealing existing laws," are hereby amended to read as follows:

Refund when erroneously paid into treasury of any political subdivision.

Section 1. Whenever any person or corporation of this Commonwealth has erroneously or inadvertently paid or caused to be paid into the treasury of any political subdivision, directly or indirectly, any tax or taxes on real or personal property, or any license fee or fees, under an assumption that such taxes or license fees were due and owing, when in fact such taxes or license fees, or a part thereof, were not due and owing to the political subdivision, then in such cases the authorities of the political subdivision, upon due proof of any such erroneous or inadvertent tax or license fee payments, are hereby directed to draw their warrant on the treasurer of such political subdivision in favor of such person or corporation, to make refund out of the public funds of such tax or taxes or license fee or fees to which the political subdivision has no valid claim: Provided, however, That no such refund shall be made sooner than the first day of September, one thousand nine hundred forty-four, *and in no case shall any refund be made of taxes or license fees paid to the political subdivision more than three years prior to the discovery of such erroneous or inadvertent payment.*

The provisions of this act shall be construed to include taxes paid upon real estate assessments, which erroneously contained buildings which had been previously

destroyed or torn down, but whose destruction was not noted by the assessors and was included in the *assessment.

Section 2. In the event of refusal or failure on the part of authorities of the political subdivision involved to make any such refund of taxes or fees so erroneously paid into the treasury thereof, then the aggrieved person or corporation shall have the right to recover the sum involved, *subject to the limitation herein provided*, by instituting an action in assumpsit in any court of competent jurisdiction within the county wherein such political subdivision is located.

May institute action in assumpsit in case of refusal of refund.

Section 2. Section three of the act is hereby repealed.

Section 3, act of May 21, 1943, P. L. 349, repealed.

APPROVED—The 4th day of April, A. D. 1956.

GEORGE M. LEADER

No. 448

AN ACT

Reenacting and amending the act of July twenty-nine, one thousand nine hundred fifty-three (Pamphlet Laws 996), entitled "An act creating an Anthracite Mine Drainage Study Commission for the purpose of making a study, investigation and legislative recommendations relating to the drainage of anthracite mines; and making an appropriation," by authorizing the commission to act in an advisory capacity in the allocation of funds.

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

Anthracite Mine Drainage Study Commission.

Section 1. The title and all the sections of the act of July twenty-nine, one thousand nine hundred fifty-three (Pamphlet Laws 996), entitled "An act creating an Anthracite Mine Drainage Study Commission for the purpose of making a study, investigation and legislative recommendations relating to the drainage of anthracite mines; and making an appropriation," are reenacted and amended to read:

Title and all sections, act of July 29, 1953, P. L. 996, reenacted and amended.

AN ACT

Creating an Anthracite Mine Drainage Study Commission for the purpose of making a study, investigation and legislative recommendations relating to the drainage of anthracite mines; *authorizing the commission to act in an advisory capacity in the allocation of funds*; and making an appropriation.

Title.

* "assessments" in original.