

power ratio of not less than one brake horsepower at governed speed for each four hundred fifty (450) pounds of maximum gross weight allowed but not less than thirty (30) net brake horsepower.

Penalty.—Any person violating any of the provisions of this section shall, upon summary conviction before a magistrate, be sentenced to pay a fine of one hundred (\$100) dollars and costs of prosecution, and, in default of the payment thereof, shall undergo imprisonment for not more than ten (10) days.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 10th day of June, A. D. 1957.

GEORGE M. LEADER

No. 147

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," further providing for the employment of a certified public accountant, the duties of the township auditors, and further regulating appropriations.

The Second Class Township Code.

Clause XLV., section 702, act of May 1, 1933, P. L. 103, reenacted and amended July 10, 1947, P. L. 1481, added May 20, 1949, P. L. 1562, further amended.

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

Section 1. Clause XLV. of section 702, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), added May 20, 1949 (P. L. 1562), is amended to read:

Section 702. Supervisors to Exercise Powers.—The corporate powers of townships of the second class shall be exercised by the township supervisors. Where no specific authority is given for the expenditures incident to the exercise of any power hereinafter conferred, or where no specific fund is designated from which such expenditures shall be made, appropriations for such expenditures shall be made only from the general township fund. In addition to the duties imposed upon them by section 516 hereof, they shall have power—

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XLV. Appointment of Certified Public Accountant.—To employ a certified public accountant *to be appointed by the court of common pleas* to audit the accounts of the township and the township officers, if a petition has been presented to the supervisors by at least twenty-

five taxpayers of the township asking for such appointment. The amount paid to the certified public accountant in any year shall not exceed the maximum allowed by law to be paid to the township auditors in such year, unless the payment of an additional amount is approved by the court. When a certified public accountant is appointed as herein provided, the township auditors shall not audit, settle or adjust the accounts audited by such appointee but shall perform the other duties of their office.

When a certified public accountant is employed under the provisions of this clause, the certified public accountant shall have the powers given to the auditors under sections 545, 546 and 551 of this act. They shall perform the duties of the auditors as provided in section 547. They shall be subject to the same penalties to which the auditors are subject under section 549.

The report of the certified public accountant is subject to appeals the same as reports of auditors under sections 553, 554, 555, 556, 557, 558, 559, 560, 561, 562 and 563 of this act.

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APPROVED—The 10th day of June, A. D. 1957.

GEORGE M. LEADER

No. 148

AN ACT

Amending the act of May 12, 1943 (P. L. 259), entitled, as amended, "An act providing for the payment by the State Treasurer, of the amount of the tax on premiums paid by foreign casualty insurance companies, to the treasurers of the several cities, boroughs, towns, townships, and certain counties, and for the payment thereof into police pension funds, and in certain cases into the Municipal Employes' Retirement System, and for Pension Annuity Contracts, and in certain other cases into the State Employes' Retirement Fund, for certain purposes," changing the formula for distribution of funds according to population.

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

Section 1. Formula 1 of subsection (b) of section 2, act of May 12, 1943 (P. L. 259), entitled, as amended, "An act providing for the payment by the State Treasurer, of the amount of the tax on premiums paid by foreign casualty insurance companies, to the treasurers of the several cities, boroughs, towns, townships, and certain counties, and for the payment thereof into police pension funds, and in certain cases into the

Police pension funds.

Formula 1, subsection (b), section 2, act of May 12, 1943, P. L. 259, re-enacted and amended May 10, 1951, P. L. 250, further amended.