

other vehicle: Provided, That a trailer not exceeding ten (10) feet in length may be attached to one motor vehicle for the purpose of towing another vehicle requiring service, to which such trailer is also attached.

2. The distance between any two vehicles, one of which is towing or drawing the other, shall not exceed fifteen (15) feet from one vehicle to the other, except when the load on the towed vehicle is coupled directly to and is not more than five (5) feet from the towing vehicle. Whenever the connection consists of a chain, rope, bar or cable, there shall be displayed, upon such connection, a flag not less than twelve (12) inches in length and width. Every trailer, while being drawn upon the highway, shall be so attached to the vehicle drawing the same as to prevent the wheels of such trailer from deflecting more than six (6) inches from the path of the drawing vehicle's wheels.

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APPROVED—The 21st day of June, A. D. 1957.

GEORGE M. LEADER

No. 204

AN ACT

Amending the act of May 21, 1943 (P. L. 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," further providing for refunds of certain taxes, license fees, penalties, fines and moneys by political subdivisions, and providing procedure for obtaining such refunds.

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

Taxes and
license fees.

Section 1. The title of the act of May 21, 1943 (P. L. 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," is amended to read

Title of act of
May 21, 1943,
P. L. 349,
amended.

An Act

Requiring political subdivisions to refund *certain* taxes [and], license fees [erroneously and inadvertently], *penalties, fines or moneys* paid thereto, and [giving a

Title.

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] *providing procedure for obtaining such refunds.*

Sections 1 and 2 of the act, amended April 4, 1956, P. L. 1388, further amended.

Refund when paid into treasury of any political subdivision to which it is not entitled.

Section 2. Sections 1 and 2 of the act, amended April 4, 1956 (P. L. 1388), are amended to read:

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.] *paid or caused to be paid, or hereafter pays or causes to be paid, into the treasury of any political subdivision, directly or indirectly, voluntarily or under protest, any taxes of any sort, license fees, penalties, fines or any other moneys to which the political subdivision is not legally entitled; then, in such cases, the proper authorities of the political subdivision, upon the filing with them of a written and verified claim for the refund of the payment, are hereby directed to make, out of budget appropriations of public funds, refund of such taxes, license fees, penalties, fines or other moneys to which the political subdivision is not legally entitled. Refunds of said moneys shall not be made, unless a written claim therefor is filed, with the political subdivision involved, within two years of payment thereof.*

The right to a refund afforded by this act may not

be resorted to in any case in which the taxpayer involved had or has available under any other statute, ordinance or resolution, a specific remedy by way of review, appeal, refund or otherwise, for recovery of moneys paid as aforesaid, unless the claim for refund is for the recovery of moneys paid under a provision of a statute, ordinance or resolution subsequently held, by final judgment of a court of competent jurisdiction, to be unconstitutional, or under an interpretation of such provision subsequently held by such court, to be erroneous.

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], *license fees, penalties, fines or other moneys to which the political subdivision is not legally entitled*, then the aggrieved person or corporation shall have the right to *bring suit for and recover [the sum involved] any such taxes, license fees, penalties, fines or other moneys to which the political subdivision is not legally entitled*, subject to the limitation herein provided, by instituting an action in assumpsit in [any court of competent jurisdiction within] *the court of common pleas of the county wherein such political subdivision is located.*

Right to bring legal action.

Section 2. This act shall take effect immediately, but its provisions shall not apply to any proceedings instituted under the act hereby amended prior to the effective date of this act.

Effective dates.

APPROVED—The 21st day of June, A. D. 1957.

GEORGE M. LEADER

No. 205

AN ACT

Reenacting and amending the second paragraph of section 5 of the act, approved April 29, 1874 (P. L. 73), entitled "An act to provide for the incorporation and regulation of certain corporations," providing for action of directors in writing and without meeting.

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

Corporations.

Section 1. The second paragraph of section 5 of the act of April 29, 1874 (P. L. 73), entitled "An act to provide for the incorporation and regulation of certain corporations," as amended by the act of May 6, 1927 (P. L. 828), is hereby reenacted and amended to read as follows:

The second paragraph, section 5, act of April 29, 1874, P. L. 73, amended May 6, 1927, P. L. 828, reenacted and further amended.