

## No. 23

## AN ACT

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," regulating the rate of taxation for any occupation tax levied by a county.

The County Code.

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

Section 1770, act of August 9, 1955, P. L. 323, amended.

Section 1. Section 1770, act of August 9, 1955 (P. L. 323), known as "The County Code," is amended to read:

Section 1770. Tax Levies.—No tax shall be levied on personal property taxable for county purposes where the rate of taxation thereon is fixed by law other than at the rate so fixed. The county commissioners shall fix, by resolution, the rate of taxation for each year. No tax for general county purposes, exclusive of the requirements for the payment of the interest and principal of the funded debt of any county, shall in any one year exceed the rate of ten mills on every dollar of the adjusted valuation. In fixing the rate of taxation, the county commissioners, if the rate is fixed in mills, shall also include in the resolution a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.

The rate of taxation fixed for any occupation tax levied by a county shall not *in any one year* exceed [the rate of taxation fixed by the commissioners for real estate taxation for the year] *ten mills*.

APPROVED—The 17th day of April, A. D. 1959.

DAVID L. LAWRENCE

## No. 24

## AN ACT

Amending the act of July 28, 1953 (P. L. 1435), entitled "An act relating to the more effective treatment of persons convicted of crime or committed as defective delinquents; creating in the Department of Justice correctional diagnostic and classification centers; providing for the diagnosis and classification of persons sentenced or committed by the courts to a State institution; fixing the responsibility for costs of transportation and maintenance of such persons; prescribing duties of the courts and the powers and duties of the Department of Justice relative thereto; making civil and criminal laws applicable to penitentiaries and persons therein or responsible therefor applicable in the case of the said institution," authorizing direct commitment of defective delinquents to institutions designated for commitment of such persons.