

No. 423

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," providing for an official register of earned income tax levies and relieving employers from reporting the earnings and withholding the taxes of their employes with respect to levies not listed in the register and relieving employers from liability when employes misinform the employers as to their place of residence.

The General Assembly of the Commonwealth of Penn- Taxation.
sylvania hereby enacts as follows:

Section 1. Section 1 of the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," is amended by adding, after subsection F thereof, a new subsection to read:

Section 1, act of June 25, 1947, P. L. 1145, amended by adding a new subsection G.

Section 1. * * *

G. Annual Register for Earned Income Taxes.—It shall be the duty of the Secretary of Internal Affairs to have available an official annual register of all earned income taxes levied under authority of this act. The register shall list such jurisdiction levying an earned income tax, the rate of the tax as stated in the tax levying ordinance or resolution, and the effective rate on resident and nonresident taxpayers, if different from the

stated rate because of a coterminous levy, the name and address of the officer responsible for administering the collection of the tax and from whom information forms for reporting and copies of rules and regulations are available. With each jurisdiction listed, all jurisdictions making coterminous levies shall also be noted and their tax rates shown.

Information for the register shall be furnished by the secretary of each taxing body to the Secretary of Internal Affairs in such manner and on such forms as the Secretary of Internal Affairs may prescribe. The information must be received by the Secretary of Internal Affairs by certified mail not later than May 31 of each year. Failure to comply with this date for filing may result in the omission of the levy from the register for that year.

The Secretary of Internal Affairs shall have the annual register available upon request not later than July 1 of each year. The effective period for each annual register shall be from July 1 of the year in which it is issued to June 30 of the following year.

Employers shall not be required by any local ordinance to withhold from the wages, salaries, commissions or other compensation of their employes any tax imposed under the provisions of this act, which is not listed in the annual register, or make reports of wages, salaries, commissions or other compensation in connection with taxes not so listed: Provided, That if the annual register is not available by July 1, the register of the previous year shall continue temporarily in effect for an additional period not to exceed one year. The provisions of this subsection shall not affect the liability of any taxpayer for taxes lawfully imposed under this act.

Section 5 of the act, amended by adding a new paragraph.

Section 2. Section 5 of the act is amended by adding, at the end thereof, a new paragraph to read:

Section 5. * * *

Ordinances or resolutions imposing taxes on wages, salaries, commissions and other earned income of individuals under authority of this act may contain provisions requiring employers doing business within the jurisdiction of the political subdivision imposing the tax to withhold the tax from the compensation of those of their employes who are subject to the tax: Provided, That no employer shall be held liable for failure to withhold taxes or for the payment of withheld tax money to a political subdivision other than the political subdivision entitled to receive such money if such failure to withhold or such incorrect transmittal of withheld taxes arises from incorrect information as to the employe's place of residence submitted by the employe.

Section 3. This act shall take effect immediately, except as to the publication of an annual register which shall begin by July 1, 1962.

Act effective immediately.

APPROVED—The 7th day of August, A. D. 1961.

DAVID L. LAWRENCE

No. 424

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for the renewal of provisional college certificates.

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

Public School Code of 1949.

Section 1. Section 1204, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is amended to read:

Section 1204, act of March 10, 1949, P. L. 30, amended.

Section 1204. Granting Provisional College Certificates.—The Superintendent of Public Instruction may grant a provisional college certificate to every person who presents to him satisfactory evidence of good moral character, and of being a graduate of a college or university approved by the State Council of Education, who has completed such work in education as may be approved by the State Council of Education, and to every person who presents to him satisfactory evidence of good moral character, and of being a graduate of music, with the degree of bachelor of music of a college or university approved by the State Council of Education, who has during such musical course completed the prescribed number of hours of professional studies, which certificate shall entitle him to teach for three annual school terms, *and may be renewed for one additional three-year period in accordance with criteria to be established by the State Council of Education.*

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of August, A. D. 1961.

DAVID L. LAWRENCE