

*as a Pennsylvania State Policeman or \*employee of the Pennsylvania State Police Force.*

\* \* \* \* \*

APPROVED—The 15th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 594

AN ACT

Amending the act of May 29, 1956 (P. L. 1804), entitled "An act providing for the establishment of police pension funds or pension annuities in certain boroughs, towns and townships, and the regulation and maintenance thereof; providing for an actuary; continuance of existing funds or transfer thereof to funds herein established; prescribing rights of beneficiaries; contributions by members; providing for expenses of administration; continuation of existing authority to provide annuity contracts; credit for military service; refunds; exempting allowances from judicial process; and repealing certain acts," authorizing boroughs, towns and townships maintaining a police force of one or more members to establish a police pension fund or police annuity.

Police pension  
in boroughs,  
towns and town-  
ships.

Section 1, act of  
May 29, 1956,  
P. L. 1804,  
amended July 10,  
1957, P. L. 676,  
further amended.

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

Section 1. Section 1, act of May 29, 1956 (P. L. 1804), entitled "An act providing for the establishment of police pension funds or pension annuities in certain boroughs, towns and townships, and the regulation and maintenance thereof; providing for an actuary; continuance of existing funds or transfer thereof to funds herein established; prescribing rights of beneficiaries; contributions by members; providing for expenses of administration; continuation of existing authority to provide annuity contracts; credit for military service; refunds; exempting allowances from judicial process; and repealing certain acts," amended July 10, 1957 (P. L. 676), is amended to read:

Section 1. Each borough, town and township of this Commonwealth maintaining a police force of three or more members shall, *and all other boroughs, towns or townships may*, establish, by ordinance or resolution, a police pension fund or pension annuity to be maintained by a charge against each member of the police force, by annual appropriations made by the borough, town or township, by payments made by the State Treasurer to the municipal treasurer from the moneys received from taxes paid upon premiums by foreign casualty insurance companies for purposes of pension retirement for

\* "employee" in original.

policemen, and by gifts, grants, \*devises or bequests granted to the pension fund pursuant to section two of this act. Such fund shall be under the direction of the governing body of the borough, town or township, and applied under such \*\*regulations as such governing body may, by ordinance or resolution, prescribe for the benefit of such members of the police force as shall receive honorable discharge therefrom by reason of age and service, or disability, and the families of such as may be killed in the service. All such pensions as shall be allowed to those who are retired by reason \*\*\*of disabilities shall be in conformity with a uniform scale.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 15th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 595

### AN ACT

Amending the act of April 24, 1947 (P. L. 89), entitled "An act relating to the form, execution, revocation, operation, and interpretation of wills; to nuncupative wills; to the appointment of testamentary guardians; to elections to take under or against wills and the procedure in reference thereto," providing a rule of interpretation regarding the source of payment of inheritance tax.

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

Wills Acts of 1947.

Section 1. Section 14, act of April 24, 1947 (P. L. 89), known as the "Wills Act of 1947," is amended by adding, at the end thereof, a new clause to read:

Section 14, act of April 24, 1947, P. L. 89, amended by adding a new clause (16).

Section 14. Rules of Interpretation.—In the absence of a contrary intent appearing therein, wills shall be construed as to real and personal estate in accordance with the following rules:

\* \* \* \* \*

(16) *Inheritance Tax.* The inheritance tax imposed by the Inheritance and Estate Tax Act of 1961 upon the transfer of real or personal property, passing by will absolutely and in fee, shall be paid out of property forming a part of the residuary estate. Such inheritance tax imposed upon the transfer of any estate, income or interest for a term of years, for life or for other

\* "devises" in original.

\*\* "regulation" in original.

\*\*\* "of" not in original.