

balance remaining unpaid. There shall be no inquisition or condemnation upon any judicial sale of real estate made by the Commonwealth pursuant to the provisions hereof. The lien of the taxes, interest and penalties, shall continue for five years from the date of entry, and may be revived and continued in the manner now or hereafter provided for the renewal of judgments, *or as may be provided in "The Fiscal Code," as amended,* and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, that not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address: And provided further, That the said lien shall have no effect upon any stock of goods, wares or merchandise regularly sold or leased in the ordinary course of business by the person against whom said lien has been entered, unless and until a writ of execution has been issued and a levy made upon said stock of goods, wares and merchandise.

* * * * *

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 455

AN ACT

Amending the act of December 1, 1959 (P. L. 1673), entitled "An act authorizing cities of the first class and school districts of the first class to collect self-assessed taxes by the use of a lien and sale procedure; imposing certain duties on prothonotaries, and providing for methods of reviving liens of self-assessed taxes, and imposing certain costs," providing that the lien for self-assessed taxes shall be given the effect of a judgment without the issuance of a writ of scire facias.

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

Self-Assessed Tax Lien Act.

Section 1. Subsections (b) and (c) of section 4, act of December 1, 1959 (P. L. 1673), known as the "Self-Assessed Tax Lien Act," are amended to read:

Subsections (b) and (c), section 4, act of December 1, 1959, P. L. 1673, amended.

Section 4. * * *

(b) All certified records shall be a lien upon the real estate of the taxpayer within the county in which such city of the first class or school district of the first class is located from the date of entry upon the docket and

Tax lien: docketing and indexing; continuance, revival procedure.

until paid. *The lien shall be given the effect of a judgment and a writ of execution may issue directly without prosecution to judgment of a writ of scire facias. Any property sold in execution shall be sold in compliance with the procedure provided for municipal claims in section 31.2, act of May 16, 1923 (P. L. 207), subject to all prior claims, mortgages, ground rents, charges and estates.*

(c) The lien shall continue for five years and may be revived and continued in the manner now or hereafter provided for revival of judgments, or by the filing of a suggestion of nonpayment and averment of default in the form hereinafter provided, within each period of five years following—

(1) The date on which the certified record of self-assessed taxes was entered and docketed,

(2) The date on which a [writ of scire facias] *petition and rule* was [issued thereon] *filed*,

(3) The date on which any judgment *on the petition and rule* was entered [thereon],

(4) The date on which a previous suggestion of nonpayment and averment of default was filed,

(5) The date on which a judgment of revival was obtained thereon.

* * * * *

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 456

AN ACT

Granting reciprocity in the courts of this Commonwealth to any state or its political subdivision in determining and enforcing tax liabilities.

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

Reciprocity Tax Statute.

Section 1. Short Title.—This act shall be known and may be cited as the “Reciprocity Tax Statute.”

Section 2. Enforcement of Taxes Imposed by Other States.—The courts of this Commonwealth shall recognize and enforce liabilities for taxes lawfully imposed by any other state or any political subdivision thereof, which extends a like comity to this Commonwealth and any political subdivision thereof, and the duly authorized