

demand [under oath or affirmation,] certifying that the information contained therein is true and correct and containing the name of the taxable or the husband thereof and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employes, then owing or that shall within sixty days thereafter become due, or from any unpaid commissions or earnings of any such taxable in its or his possession, or that shall within sixty days thereafter come into its or his possession, a sum sufficient to pay the respective amount of the delinquent per capita, occupation, occupational privilege and earned income taxes and costs, shown upon the written notice or demand, and to pay the same to the tax collector of the taxing district in which such delinquent tax was levied within sixty days after such notice shall have been given. Such corporation, political subdivision, association, firm or individual shall be entitled to deduct from the moneys collected from each employe the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding two percent of the amount of money so collected and paid over to the tax collector. Upon the failure of any such corporation, political subdivision, association, company, firm or individual to deduct the amount of such taxes or to pay the same over to the tax collector, less the cost of bookkeeping involved in such transaction, as herein provided, within the time hereby required, such corporation, political subdivision, association, company, firm or individual shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten percent added thereto, to be recovered by an action of assumpsit in a suit to be instituted by the tax collector, or by the proper authorities of the taxing district, as debts of like amount are now by law recoverable, except that such person shall not have the benefit of any stay of execution or exemption law.

APPROVED—The 22d day of November, A. D. 1967.

RAYMOND P. SHAFER

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No. 254

AN ACT

SB 236

Amending the act of October 21, 1959 (P. L. 1342), entitled "An act authorizing the Department of Property and Supplies, with the approval of the Secretary of Public Welfare and the Governor, to convey to the Somerset County Development Council 184.13 acres, more or less, in three tracts of land situate in Somerset Township, Somerset County, for development and improvement for use as industrial and commercial sites with reversion after ten years of unused or unimproved areas," granting

to the council the right to mortgage part of the land and extending the reversionary period to twenty years.

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

Section 1. The title and sections 2 and 3, act of October 21, 1959 (P. L. 1342), entitled "An act authorizing the Department of Property and Supplies, with the approval of the Secretary of Public Welfare and the Governor, to convey to the Somerset County Development Council 184.13 acres, more or less, in three tracts of land situate in Somerset Township, Somerset County, for development and improvement for use as industrial and commercial sites with reversion after ten years of unused or unimproved areas," are amended to read:

#### AN ACT

Authorizing the Department of Property and Supplies, with the approval of the Secretary of Public Welfare and the Governor, to convey to the Somerset County Development Council 184.13 acres, more or less, in three tracts of land situate in Somerset Township, Somerset County, for development and improvement for use as industrial and commercial sites with [reversion after ten years of unused or unimproved areas] certain reversionary rights.

Section 2. The Somerset County Development Council shall have the right and authority to sell and convey in fee simple or lease, at such considerations as it shall deem desirable, such areas or parts of the three above tracts of land for the construction and erection of buildings and other improvements as well as for the right and authority to construct stores, buildings, sidewalks, sewers and other improvements for the purpose of improving and developing the industrial and economic status of Somerset County and it shall have the right to mortgage all or part of tracts I and II.

Section 3. After [ten] twenty years from the effective date of this act, if in the judgment of the Secretary of Property and Supplies the area has ceased to be satisfactorily developed or the Somerset County Development Council, its successors or assigns, has ceased to operate effectively, such areas as have not been developed or improved or properly maintained for the industrial and economic development and betterment of Somerset County and have not been previously conveyed away or leased or in the case of tracts I and II mortgaged for the improvement and industrial economic betterment of Somerset County, shall revert to the Commonwealth of Pennsylvania.

Section 2. This act shall take effect immediately.

APPROVED—The 22d day of November, A. D. 1967.

RAYMOND P. SHAFER