

No. 293

AN ACT

SB 1246

Amending the act of August 24, 1961 (P. L. 1135), entitled "An act imposing a tax for general public school purposes in school districts of the first class A on salaries, wages, commissions and other compensation earned by residents thereof, and on the net profits earned from businesses, professions or other activities conducted by residents thereof; providing for its levy and collection; requiring the filing of declarations and returns and the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; conferring and imposing powers and duties on boards of public education and school treasurers in such districts; providing for the administration and enforcement of the act and imposing penalties for violation thereof," increasing the authorized rate of tax levy.

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

Section 1. Section 2, act of August 24, 1961 (P. L. 1135), entitled "An act imposing a tax for general public school purposes in school districts of the first class A on salaries, wages, commissions and other compensation earned by residents thereof, and on the net profits earned from businesses, professions or other activities conducted by residents thereof; providing for its levy and collection; requiring the filing of declarations and returns and the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; conferring and imposing powers and duties on boards of public education and school treasurers in such districts; providing for the administration and enforcement of the act and imposing penalties for violation thereof," is amended to read:

Section 2. Tax Levy; Purposes; Imposition.—The Board of Public Education of school districts of the first class A shall levy, annually, a tax of not more than [one-half of] one per centum on the following:

(a) Salaries, wages, commissions and other compensation earned by residents.

(b) Net profits, earned from businesses, professions and other activities conducted by residents.

The tax levied under clause (a) of this section shall relate to and be imposed upon salaries, wages, commissions and other compensation paid by an employer or on his behalf to a person who is employed by or renders services to him. The tax levied under clause (b) of this section shall relate to and be imposed on the net profits of any business, profession or enterprise carried on by any person as owner or as proprietor, either individually or in association with some other person or persons.

The tax authorized to be levied under this act shall be levied for the tax year 1962 and for succeeding years, and shall be in addition to any other taxes any school district of the first class A is empowered to levy and collect under any existing law.

The taxes, interest and penalties collected under the provisions of this act shall be used for general public school purposes.

Section 2. The provisions of this act shall become effective upon final enactment, and taxes may be levied hereunder for the fiscal year beginning January 1, 1968.

APPROVED—The 30th day of November, A. D. 1967.

RAYMOND P. SHAFER

No. 294

AN ACT

HB 1473

Amending the act of January 25, 1966 (P. L. 1580), entitled "An act providing for post conviction hearings and establishing the procedure therefor," eliminating service of copy of petition upon the Attorney General.

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

Section 1. Section 6, act of January 25, 1966 (P. L. 1580), known as the "Post Conviction Hearing Act," is amended to read:

Section 6. Docketing.—Upon receipt of a petition seeking relief under this act, the clerk of the court in which the indictment upon which sentence was imposed shall immediately docket the petition to the same term and number as the original proceedings, and promptly notify the court and serve a copy upon the district attorney [and the attorney general]. In the event the petitioner's incarceration is by virtue of multiple indictments and sentences, the case shall be docketed to the same term and number as the indictment upon which the first unexpired sentence was imposed, but the court may take judicial notice of all proceedings had upon the multiple indictments.

Section 2. This act shall take effect immediately.

APPROVED—The 30th day of November, A. D. 1967.

RAYMOND P. SHAFER