

buildings, separated by approved fire-walls, may be accepted in lieu of such inside stairway by the Commissioner of Labor and Industry: And provided further, That the Commissioner of Labor and Industry may order fire-walls to be built in buildings already erected or which may hereafter be erected where, in his judgment, the erection of such fire-walls is necessary to the reasonable safe protection of the inmates. Such ways of egress or means of escape from fire, or fire-walls, shall be in accordance with standards drawn up by the Industrial Board of the Department of Labor and Industry. Where any of said buildings is designated for use or occupancy of fifty or more persons, the external doors of the same shall open outward, shall be kept unlocked and ready for instant use at all times, and be so constructed or arranged as to afford, when open, an unobstructed passageway of not less than five feet in the clear. Where such doors lead from stairways, there shall be landings inside the external doorways of dimensions not less than four feet between the external doors and the adjoining stairways; said landings to be of a width not less than the stairway approaches thereto.

Doors.

Landings.

APPROVED—The 11th day of May, A. D. 1921.

WM. C. SPROUL.

No. 238.

### AN ACT

To amend sections five hundred and thirty-seven, five hundred thirty-nine as amended, five hundred forty-one, five hundred forty-two as amended, five hundred forty-three, five hundred fifty-six, five hundred fifty-seven, and five hundred fifty-eight as amended, and to repeal section five hundred forty-four, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith."

Taxation.

School districts.

Section 1. Be it enacted, &c., That section five hundred and thirty-seven of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, gen-

eral, special, or local, or any parts thereof, that are or may be inconsistent therewith," which reads as follows:—

"Section 537. In all school districts of the second, third, and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of April or May each year, for the ensuing fiscal year; and in school districts of the second class shall not exceed twenty mills on the dollar, and in school districts of the third and fourth class shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein: Provided, That each school district of the second, third, or fourth class shall also collect *the occupation tax* on each *male* resident or inhabitant of such district, over twenty-one years of age, as herein provided," is hereby amended to read as follows:—

Section 537,  
cited for amend-  
ment.

Section 537. In all school districts of the second, third, and fourth class, all school taxes shall be levied and assessed by the board of school directors therein, during the month of April or May each year, for the ensuing fiscal year; and in school districts of the second class shall not exceed twenty mills on the dollar, and in school districts of the third and fourth class shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein: Provided, That each school district of the second, third, or fourth class may also collect *a per capita tax* on each resident or inhabitant of such district over twenty-one years of age, as herein provided.

Second, third,  
and fourth class  
districts.

Per capita tax.

Section 2. That section five hundred thirty-nine of said act, which, as amended by the act, approved the twentieth day of May, one thousand nine hundred thirteen (Pamphlet Laws, two hundred sixty-nine), entitled "An act to amend section five hundred and thirty-nine of an act, entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,' approved the eighteenth day of May, Anno Domini one thousand nine hundred and eleven, so as to define what a properly certified duplicate, therein required to be furnished to each school district of the second class, at the expense of the city, shall consist of, and the form in which the same shall be printed and indexed," reads as follows:—

Section 539, as amended by the act of May 20, 1913 (P. L. 269), cited for amendment.

“Section 539. In order to enable the board of school directors in all school districts of the second class to levy and assess the necessary school taxes required by such school district each year, the city clerk, or other proper official, shall, annually, on or before the first day of April in each year, at the expense of the city, furnish to each school district of the second class for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and *occupations* made taxable in such school district of the second class, stating the name of each taxable, the valuation, *description*, and kind of property or *occupations* assessed; all of which real estate, personal property, and *occupations* are hereby made taxable for school purposes in each such school district of the second class. The properly certified duplicate herein required to be furnished each school district of the second class, at the expense of the city, shall consist of a bound book, printed and indexed according to the form to be submitted by the secretary of the board of school directors of each of such school districts to the city clerk, or other proper official, on or before the first day of January of each year,” is hereby further amended to read as follows:—

Districts of second class.

Certified duplicate of last valuation and list of residents to be furnished by city.

Section 539. In order to enable the board of school directors in all school districts of the second class to levy and assess the necessary school taxes required by such school district each year, the city clerk, or other proper official, shall annually, on or before the first day of April in each year, at the expense of the city, furnish to each school district of the second class for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and *a list of all residents or inhabitants* made taxable in such school district of the second class, stating the name of each taxable, the valuation, and kind of property assessed; all of which real estate, personal property, and *residents or inhabitants* are hereby made taxable for school purposes in each such school district of the second class. The properly certified duplicate, herein required to be furnished each school district of the second class at the expense of the city, shall consist of a bound book, printed and indexed according to the form to be submitted by the secretary of the board of school directors of each such school districts to the city clerk, or other proper official, on or before the first day of January of each year.

Section 3. That section five hundred and forty-one of said act, which reads as follows:—

Section 541, cited for amendment.

“Section 541. In order to enable the board of school directors in each *school* district of the third or fourth class in this Commonwealth to assess and levy the necessary school taxes required by such district each year,

the county commissioners in each county shall, on or before the first day of April in each year, at the expense of the county, furnish to each school district of the third or fourth class therein for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and *occupations* made taxable for county purposes in such school district, stating the name of each taxable and the valuation, description, and kind of property or *occupation* assessed; all of which real estate, personal property, and *occupations* are hereby made taxable for school purposes in each school district of the third or fourth class," is hereby amended to read as follows:—

**Section 541.** In order to enable the board of school directors in each district of the third or fourth class in this Commonwealth to assess and levy the necessary school taxes required by such district each year, the county commissioners in each county shall, on or before the first day of April in each year, at the expense of the county, furnish to each school district of the third or fourth class therein for its use, to be retained by it, a properly certified duplicate of the last adjusted valuation of all real estate, personal property, and *residents or inhabitants* made taxable for county purposes in such school district, stating the name of each taxable, and the valuation, description, and kind of property, and a list of the *residents or inhabitants* assessed; all of which real estate, personal property, and *residents or inhabitants* are hereby made taxable for school purposes in each school district of the third or fourth class.

**Section 4.** That section five hundred forty-two of said act, which, as amended by the act, approved the seventeenth day of July, one thousand nine hundred nineteen (Pamphlet Laws, nine hundred and ninety-seven), entitled "An act to amend sections five hundred and forty-two, one thousand five hundred and one, one thousand five hundred and three, one thousand five hundred and five, and two thousand three hundred and ten, of an act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred and nine), entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,'" reads as follows:—

"Section 542. Each *male* resident or inhabitant, over twenty-one years of age, in every school district of the second, third and fourth classes in this Common-

Districts of third and fourth classes.

Certified duplicate of last valuation and list of residents to be furnished by county commissioners.

Section 542, as amended by act of July 17, 1919 (P. L. 897), cited for amendment.

wealth, shall annually pay for the use of the school district in which he is a resident or inhabitant a tax of not less than one dollar nor more than five dollars, as may be assessed by the local school district," is hereby further amended to read as follows:—

Per capita tax.

Section 542. Each resident or inhabitant, over twenty-one years of age, in every school district of the second, third, and fourth classes in this Commonwealth, *which shall levy such tax*, shall annually pay, for the use of the school district in which he or she is a resident or inhabitant, a *per capita* tax of not less than one dollar nor more than five dollars, as may be assessed by the local school district.

Section 5. That section five hundred forty-three of said act, which reads as follows:—

Section 543,  
cited for amend-  
ment.

"Section 543. In order that the board of school directors of each school district of the second, third, or fourth class in this Commonwealth may assess, levy, and collect *an occupation* tax of not less than one dollar on each *male* resident or inhabitant, over twenty-one years of age, in the district, it shall be the duty of the proper assessors in each such school district of this Commonwealth to *assess every male resident or inhabitant* in such school district, over twenty-one years of age, *with an occupation, at such amount as shall be proper*, and return the same with the other taxable property in the district, as provided by law. In each school district all such *assessments of occupation* shall be included and certified in the list of taxable property to be certified to the board of school directors in each such school district, as herein provided," is hereby amended to read as follows:—

Amount of per  
capita tax.

Section 543. In order that the board of school directors of each school district of the second, third, or fourth class in this Commonwealth, may assess, levy, and collect a *per capita* tax of not less than one dollar *nor more than five dollars* on each resident or inhabitant over twenty-one years of age in the district, it shall be the duty of the proper assessors in each such school district of this Commonwealth to *prepare a list of residents or inhabitants* in such school district over twenty-one years of age, and return the same with the other taxable property in the district, as provided by law. In each school district all such *lists of residents or inhabitants* shall be included and certified in the list of taxable property to be certified to the board of school directors in each such school district, as herein provided.

Section 6. That section five hundred forty-four of said act, which reads as follows:—

Section 544,  
repealed.

"Section 544. In case the occupation of any resident or inhabitant of any school district of the second, third, or fourth class in this Commonwealth, whose name ap-

pears upon any tax duplicate therein, is assessed at such an amount that the school tax therein, at the rate fixed by the board of school directors in levying school taxes in that year, is less than one dollar, such resident or inhabitant shall pay a school tax amounting to the sum of one dollar on his occupation, notwithstanding the amount of his occupation assessment," be, and the same is hereby, repealed.

Section 7. That section five hundred fifty-six of said act, which reads as follows:—

"Section 556. In every school district of the second, third, or fourth class in this Commonwealth, where the name of any inhabitant or resident in any school district has been thus furnished to the proper assessor or assessors, then, in any such case, when the school taxes are levied upon the city assessment, the city assessors, or when the school taxes are levied upon the county assessment, the proper assessors, *shall forthwith assess such inhabitant or resident, so reported, with an occupation, in a proper amount, and shall promptly certify the same to the city clerk, or other proper official, or to the county commissioners, as the case may be, who shall then promptly certify such name, together with his occupation, to the secretary of the board of school directors of the school district in which such party so assessed resides; whereupon the said secretary shall add the name and assessment of such person to the duplicate of the collector of school taxes in such district, and the proper tax collector shall thereupon proceed to collect the tax assessed against such person as herein provided. In no event however shall less than one dollar be collected from each such person,*" is hereby amended to read as follows:—

Section 556,  
cited for amend-  
ment.

Section 556. In every school district of the second, third, or fourth class in this Commonwealth, where the name of any inhabitant or resident in any school district has been thus furnished to the proper assessor or assessors, then, in any such case, when the school taxes are levied upon the city assessment, the city assessors, or, when the school taxes are levied upon the county assessment, the proper assessors, shall promptly certify the same to the city clerk, or other proper official, or to the county commissioners, as the case may be, who shall then promptly certify such name to the secretary of the board of school directors of the school district in which such party so assessed resides; whereupon the said secretary shall add the name and assessment of such person to the duplicate of the collector of school taxes in such district, and the proper tax collector shall thereupon proceed to collect the tax assessed against such person as herein provided. In no event, however, shall less than one dollar be collected from each such person.

Duty of assessors.

Section 8. That section five hundred fifty-seven of said act, which reads as follows:—

Section 557,  
cited for amend-  
ment.

“Section 557. In case any *male* resident or inhabitant of any school district of the second, third, or fourth class in this Commonwealth, neglects or refuses to pay his *occupation* tax as herein provided, after having received ten days’ notice or demand so to do, the collector of such school taxes shall notify any firm, association, or corporation, where such delinquent taxpayer is employed, that such taxpayer has failed or neglected to pay his *occupation* tax as required, and such collectors of school taxes may thereupon request the payment of such *occupation* tax, by such employer, out of any money then due and owing, or thereafter to become due and owing, to such delinquent taxpayer; whereupon every person, firm, association, or corporation, employing any such delinquent taxpayer, may deduct, from any wages that are then or may thereafter become due and owing to him, the amount of such delinquent *occupation* tax, and pay the same over to such collector of school taxes, and the proper receipt for such taxes paid to the tax collector by any employer shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such employer for any wages to the amount thereof,” is hereby amended to read as follows:—

Neglect or  
refusal to pay  
per capita tax.

Section 557. In case any resident or inhabitant of any school district of the second, third, or fourth class in this Commonwealth neglects or refuses to pay his *or her per capita* tax as herein provided, after having received ten days’ notice or demand so to do, the collector of such school taxes shall notify any firm, association, or corporation, where such delinquent taxpayer is employed, that such taxpayer has failed or neglected to pay his *or her per capita* tax as required, and such collectors of school taxes may thereupon request the payment of such *per capita* tax by such employer, out of any money then due and owing, or thereafter to become due and owing, to such delinquent taxpayer; whereupon every person, firm, association, or corporation, employing any such delinquent taxpayer, may deduct from any wages that are then or may thereafter become due and owing to him the amount of such delinquent *per capita* tax, and pay the same over to such collector of school taxes, and the proper receipt for such taxes paid to the tax collector by any employer shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such employer for any wages to the amount thereof.

Tax may be col-  
lected from  
employer.

Section 9. That section five hundred fifty-eight of said act, which, as amended by the act, approved the fifth day of June, one thousand nine hundred thirteen

(Pamphlet Laws, four hundred thirty-nine), entitled "An act to amend an act, approved the eighteenth day of May, one thousand nine hundred and eleven, entitled 'An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith,'" reads as follows:—

"Section 558. If any person, firm, association, or corporation receiving a notice from any school tax collector, requesting the payment of any *occupation* tax of any employe, shall fail or refuse to deduct, from any wages then due or that may thereafter become due and owing to such employe, the amount of such *occupation* tax, or if such person, firm, association, or corporation deducts the amount of such *occupation* tax, and fails to pay the same over to the collector of school taxes in any district, within thirty days after making such deduction or deductions, such person, firm, or corporation shall forfeit and pay to the said school district a sum equal to the amount of such *occupation* tax collected from such employe or employes as aforesaid, which sum, together with costs, may be recovered by the said school district in an action of assumpsit against said person, firm, association, or corporation failing to pay over such tax, as debts of like amount are now recoverable. In the collection of any judgment recovered for any such delinquent *occupation* tax against any person, firm, association, or corporation, the defendant therein shall not be entitled to the benefit of any exemption, appraisal law, or stay of execution," is hereby further amended to read as follows:—

Section 558. If any person, firm, association, or corporation, receiving a notice from any school tax collector requesting the payment of any *per capita* tax of any employe, shall fail or refuse to deduct from any wages then due or that may thereafter become due and owing to such employe the amount of such *per capita* tax, or if such person, firm, association or corporation deducts the amount of such *per capita* tax and fails to pay the same over to the collector of school taxes in any district within thirty days after making such deduction or deductions, such person, firm, or corporation shall forfeit and pay to the said school district a sum equal to the amount of such *per capita* tax collected from such employe or employes as aforesaid, which sum, together with costs, may be recovered by the said school district in any action of

Section 558, as amended by the act of June 5, 1913 (P. L. 439), cited for amendment.

Duties of employers as to *per capita* tax.



assumpsit against said person, firm, association, or corporation failing to pay over such tax, as debts of like amount are now recoverable. In the collection of any judgment recovered for any such delinquent *per capita* tax against any person, firm, association, or corporation, the defendant therein shall not be entitled to the benefit of any exemption, appraisalment law, or stay of execution.

APPROVED—The 11th day of May, A. D. 1921.

WM. C. SPROUL.

No. 239.

AN ACT

To amend section two of an act, approved the third day of May, one thousand nine hundred nine (Pamphlet Laws, four hundred and seventeen), entitled "An act for the safety of persons from fire or panic in certain buildings, not in cities of the first and second classes, by providing proper exits, fire-escapes, fire-extinguishers, and other preventives of fire; by vesting jurisdiction for the enforcement of this act in the Department of Factory Inspection; and by providing proper penalties for any violation of the same," as amended.

Fire and panic.  
Construction of  
buildings not in  
cities of first and  
second classes.

Section 1. Be it enacted, &c., That section two of an act, approved the third day of May, one thousand nine hundred nine (Pamphlet Laws, four hundred and seventeen), entitled "An act for the safety of persons from fire or panic in certain buildings, not in cities of the first and second classes, by providing proper exits, fire-escapes, fire-extinguishers, and other preventives of fire; by vesting jurisdiction for the enforcement of this act in the Department of Factory Inspection; and by providing proper penalties for any violation of the same," as amended by an act, approved the seventh day of June, one thousand nine hundred nineteen (Pamphlet Laws, four hundred and six), entitled "An act to further amend sections one and two of an act, approved the third day of May, one thousand nine hundred and nine (Pamphlet Laws, four hundred and seventeen), entitled 'An act for the safety of persons from fire or panic in certain buildings, not in cities of the first and second classes, by providing proper exits, fire-escapes, fire-extinguishers, and other preventives of fire; by vesting jurisdiction for the enforcement of this act in the Department of Factory Inspection; and by providing proper penalties for any violation of the same,' as amended," which reads as follows:—

Section 2, act  
May 3, 1909  
(P. L. 417), as  
amended June  
7, 1919 (P. L.  
406), cited for  
amendment.

"Section 2. In every theatre, moving-picture theatre, opera house, or other building, where stage scenery, moving picture or other apparatus is used, or entertainments are given, there shall be provided one or more direct exterior doorways from the stage, and for dressing-rooms direct exterior doorways shall be pro-