and employes shall be placed in the care, custody, and safe-keeping of the Deputy State Treasurer and Commissioner of Trusts, and shall be indexed and recorded as hereinbefore provided in the case of indemnity bonds.

Recordation,

Deputy's power to act as treasurer.

Section 6. The Deputy State Treasurer and Commissioner of Trusts as such shall have and possess all the powers of the State Treasurer in the case of the inability of the State Treasurer to act, as well as in the case of vacancy in the office of the State Treasurer, until a new State Treasurer is appointed or elected and qualified as provided by law.

Section 7. All acts and parts of acts inconsistent with or supplied by this act be, and the same are hereby, repealed.

Repeal.

APPROVED—The 30th day of March, A. D. 1921.

WM. C. SPROUL.

## No. 38.

## AN ACT

To amend the act, approved the twenty-fourth day of March, one thousand nine hundred and nine (Pamphlet Laws, seventy-seven), entitled "An act to amend section one of an act, entitled 'An act regulating State tax on certain county offices,' approved the sixth day of May, Anno Domini one thousand eight hundred and seventy-four; by providing for the payment of said tax into the county treasury, for the use of the respective counties."

Section 1. Be it enacted, &c., That section one of County offices the act, approved the twenty-fourth day of March, one thousand nine hundred and nine (Pamphlet Laws, seventy-seven), entitled "An act to amend section one of an act, entitled 'An act regulating State tax on certain county offices,' approved the sixth day of May, Anno Domini one thousand eight hundred and seventyfour; by providing for the payment of said tax into the county treasury, for the use of the respective counties," which reads as follows:-

Disposition

That in counties of less than one hundred and fifty thousand inhabitants, the prothonotaries or clerks of the several courts of common pleas, quarter sessions of the peace, over and terminer, and orphans' courts, the register of wills and the recorder of deeds shall keep, or cause to be kept, a fair and accurate account of all fees received for services performed by them or any person employed by them in their respective offices; and shall also on the first Monday of January of each year, furnish a copy of said account. upon oath or affirmation, to the auditor appointed by the court to settle the accounts of county dicers; and

Section 1, act of March 24, 1909 (P. L. 77), cited for amendment.

shall also pay to the county treasurer, for the use of the respective counties, after deducting all necessary clerk hire and office expenses, fifty per centum on the amount of any excess over and above the sum of two thousand dollars, which shall be found by the said auditor, appointed by the court to settle the accounts of county officers, to have been received by any officer in any one year: Provided, That if two or more of said offices shall be held by one person, the said auditor shall add together the fees received in the oftices so held, and shall charge the same percentage on the aggregate amount of fees received by such person holding more than one of said offices. A copy of the report of the said auditor, when completed, shall be presented by him to the court of common pleas of the respective counties, and filed among the records of said court; which said report shall thereafter have all the force and effect of, and be subject to the same procedure as applies to, the report of the county auditors," is hereby amended to read as follows:-

Section 1. That in counties of less than one hundred and fifty thousand inhabitants, the prothonotaries or clerks of the several courts of common pleas, quarter sessions of the peace, over and terminer, and orphans' courts, the register of wills, and the recorder of deeds, shall keep, or cause to be kept, a fair and accurate account of all fees received for services performed by them or any person employed by them in their respective offices; and shall also, on the first Monday of January of each year, furnish a copy of said account, upon oath or affirmation, to the auditor appointed by the court to settle the accounts of county officers; and shall also pay to the county treasurer. for the use of the respective counties, after deducting all necessary clerk hire and office expenses, fifty per centum on the amount of any excess over and above the sum of three thousand dollars, which shall be found by the said auditor, appointed by the court to settle the accounts of county officers, to have been received by any officer in any one year: Provided, That if two or more of said offices shall be held by one person, the said auditor shall add together the fees received in the offices so held, and shall charge the same percentage on the aggregate amount of fees received by such person holding more than one of said offices. A copy of the report of the said auditor, when completed, shall be presented by him to the court of common pleas of the respective counties, and filed among the records of said court; which said report shall thereafter have all the force and effect of, and be subject to the same procedure as applies to, the report

Payment to county treasurer.

Auditing.

Account of fees.

Proviso.

Filing of auditor's report.

APPROVED—The 30th day of March, A. D. 1921.

of the county auditors.

WM. C. SPROUL.