Section 981 of article 1, chapter 13, amended.

Sidewalks within lines of highways.

Kind, etc., of grading, etc., to be specified by ordinance. Section 2. That section nine hundred eighty-one of article one, chapter thirteen of said act, is hereby amended to read as follows:

The board of township commission-Section 981. ers in townships of the first class may require and direct the grading, curbing, and paving of the sidewalks [and] footwalks and gutters within the lines and along either or both sides of the highways within any town or village for such distance as the board of township commissioners may deem proper, by the owners of the lots fronting thereon [in accordance with general regulations prescribed by ordinance]. The kind and character of grading, curbing, and paving of such sidewalks, footwalks, or gutters and the manner of laying and constructing the same shall be specified in the ordinance or provided for by general ordinance or by regulation of the board of township commissioners.

APPROVED-The 13th day of May, A. D. 1925.

# GIFFORD PINCHOT.

#### No. 366.

### AN ACT

Providing for the burial of certain persons who are, have been, or shall be soldiers, sailors, or marines, designated as "deceased service men"; defining the term "deceased service men"; authorizing county commissioners to provide markers and burial plots for such deceased service men at the expense of such county in which they shall die or have a legal residence at the time of their death; and providing for the burial of widows of soldiers, sailors, or marines.

Section 1. Be it enacted, &c., That the term "deceased service man," as used in this act, shall be defined and construed to mean and include any soldier, sailor, marine, or members of the enlisted nurse corps having a legal residence within their county who has died or shall hereafter die anywhere within or without the United States while in the service of the United States in the military, naval, or other branch of the combative forces of said United States during any war in which the United States has been or shall hereafter be engaged or where a state or condition of war has existed or shall hereafter exist in the United States or any foreign country or territory or upon the high seas, or of any honorably discharged soldier, sailor, or marine who served or who shall hereafter serve in any such combative force of the United States during any war in which the United States has been or shall hereafter be engaged or who has served or shall hereafter serve in any such combative force of

Burial of deceased service men

Definition.

the United States where a state or condition of war existed or shall hereafter exist in the United States or any foreign country or territory or upon the high seas, or any such honorably discharged soldier, sailor, marine, or member of the enlisted nurse corps who has died within the county although his residence may be elsewhere. Whenever the body of said soldier. sailor, marine, or member of the enlisted nurse corps, by county commisis unclaimed by any relatives or friends and the county commissioners are notified of the condition in writing giving the facts, by any organization of veterans, said county commissioners shall investigate the case and if the claim is found to be correct they shall treat the same as the body of a deceased service man, or who was in active service in the militia of the State of Pennsylvania under and in pursuance of any proclamation issued by the Governor during the Civil War and not duly mustered in to the service of the United States and has been or hereafter shall be honorably discharged or relieved from such service and shall hereafter die within their county or shall die beyond their county and shall have a legal residence within their county at the time of his death.

Section 2. The county commissioners of each coun- sum to be spent. ty in this State are hereby authorized and directed to expend the sum of seventy five dollars (\$75.00) toward the funeral expenses of any such deceased service Provided, however, That such county commisman: sioners shall not contribute any moneys toward the funeral expenses of any such deceased service men where the total expense of any such funeral, including said allowance of seventy-five dollars (\$75.00), shall exceed four hundred dollars (\$400.00), nor unless application for the payment of such moneys shall be made within one year after the date of the burial of such deceased service man.

Section 3. The county commissioners in each county are hereby directed to expend the sum of seventyfive dollars (\$75.00) from the county funds towards the funeral expenses of any widow of any person who served in the army or navy of the United States during any war in which the United States was engaged or served in the army or navy of the United States where a state or condition of war existed in the United States or any foreign country or territory or upon the high seas or who was in active service of the militia of the State of Pennsylvania under and in pursuance of any proclamations issued by the Governor during the Civil War and not duly mustered into the service of the United States and who was honorably discharged or relieved from such service upon due proof being made of such facts: Provided, however, That the coun- Provise. ty commissioners shall not contribute any moneys toward the funeral expenses of any such widow of a

When body to be taken in charge sioners.

Proviso.

Burial of widows of soldiers, etc.

soldier, sailor, or marine where the total expense of any such funeral, including said allowance of seventyfive dollars, shall exceed four hundred dollars.

Section 4. It shall be the duty of the county commissioners of each county in this State to draw a warrant upon the treasurer of their county in the sum of seventy-five dollars (\$75.00) for each body buried in accordance with the provisions of this act, to be paid out of the funds of the county, and such warrants shall be made payable only to the person or persons who shall have paid or obligated himself to pay the cost of burial of the bodies for which the warrants are to be so drawn.

Section 5. All public officers, agents, and servants and all officers, agents, and servants of any county, city, township, borough, district, or other municipality or of any almshouse, prison, morgue, hospital, home, or other public institution having the control or custody of the body of such deceased service man whose body is entitled to be buried under the provisions of this act shall immediately upon the death or arrival of the body of such deceased service man notify the county commissioners of said county wherein such death may have occurred or wherein such deceased service man shall have had his legal residence.

Section 6. The county commissioners of the several counties of this State shall, from time to time as is considered expedient by the commissioners, procure appropriate markers made of suitable material for the grave of each and every deceased service man or woman buried within the limits of any city, borough, township, or district, and upon the petition of any five reputable freeholders of the city, borough, township, or district where any such deceased service man or woman is buried, a marker shall be placed upon the grave of such deceased service man or woman for the purpose of permanently marking and designing such grave for memorial purposes; and when such deceased service man or woman shall have been a veteran of any war for which the Government of the United States issued discharge buttons the markers designated for their graves shall include a facsimile of said discharge button, and the said county commissioners may, upon the petition of any five reputable freeholders of the city, borough, township, or district within the county of which any deceased service man or woman may have been a resident, place such marker upon his or her grave when he or she is buried without the limits of said county.

Section 7. The county commissioners of the several counties of this State are hereby authorized to purchase plots of ground in any cemetery or burialground in their respective counties for the interment of such deceased service men whose bodies are entitled

Warrant.

Notification to county commissioners.

Markers.

Burial plots.

to be buried under the provisions of this act and to draw their warrant on their county treasurer for the payment of the same: Provided, however, That the purchase price of said plots of ground shall not be charged against or allotted as part of the cost of burial of such deceased service man who may be buried in any of said plots under the provisions of this act.

All acts or parts of acts inconsistent herewith be Other acts repealed. and the same are hereby repealed.

APPROVED—The 13th day of May, A. D. 1925.

## GIFFORD PINCHOT.

### No. 367.

## AN ACT

To repeal the act, approved the eleventh day of July, one thou-sand nine hundred and twenty-three (Pamphlet Laws, one thousand and thirty), entitled "An act providing for the altera-tion of the boundaries of counties in certain cases; for the ad-justment of the indebtedness thereof; providing the effect there- $c^{e}$ " of."

Section 1. Be it enacted, &c., That the act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, one thousand and thirty), entitled "An act providing for the alteration of the boundaries of counties in certain cases; for the adjustment of the indebtedness thereof; providing the effect thereof," is hereby repealed.

The repeal of this act shall not affect Section 2. any pending proceedings, but such proceedings shall be completed in the same manner and with like effect as if this act had not been repealed,

APPROVED-The 13th day of May, A. D. 1925.

#### GIFFORD PINCHOT.

#### No. 368.

#### AN ACT

Authorizing corporations to issue stock to their employes and to employes of their subsidiaries, at par value, or at a price in excess of par value.

Section 1. Be it enacted, &c., That any corporation organized or existing under any general or special law of this Commonwealth, with the consent of the stockholders thereof having the right to vote at meetings of

Corporations.

Plan for issue of stock to employes.

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Act of July 11, 1923 (P. L. 1030), repealed.

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Proviso.