

No. 363

AN ACT

To repeal an act, approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred one), entitled "An act to amend an act, entitled 'An act providing the means for securing the health and safety of persons employed in the bituminous coal mines of Pennsylvania,' approved the eighteenth day of April, Anno Domini one thousand eight hundred and seventy-seven."

Bituminous coal mines.

Act of June 13, 1883 (P. L. 101), repealed.

Section 1. Be it enacted, &c., That an act, approved the thirteenth day of June, one thousand eight hundred and eighty-three (Pamphlet Laws, one hundred one), entitled "An act to amend an act, entitled 'An act providing the means for securing the health and safety of persons employed in the bituminous coal mines of Pennsylvania,' approved the eighteenth day of April, Anno Domini one thousand eight hundred and seventy-seven," is hereby repealed.

APPROVED—The 4th day of May, A. D. 1927.

JOHN S. FISHER

 No. 364

AN ACT

To amend section twenty-one of the act, approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred and nine), entitled "An act relating to county rates and levies and township rates and levies," permitting the filing of tax liens and the return of property for nonpayment of taxes without the necessity of levying on and selling personal goods and chattels.

Taxation.

Section 21 of act of April 15, 1834 (P. L. 509), amended.

Section 1. Be it enacted, &c., That section twenty-one of the act, approved the fifteenth day of April, one thousand eight hundred and thirty-four (Pamphlet Laws, five hundred and nine), entitled "An act relating to county rates and levies and township rates and levies," is hereby amended to read as follows:

Distress and sale of goods.

Section 21. If any person shall neglect or refuse to make payment of the amount due by him for such tax within thirty days from the time of demand so made, it shall be the duty of the collector aforesaid to levy such amount by distress and sale of the goods and chattels of such delinquent, giving ten days public notice of such sale, by written or printed advertisements; and in case goods and chattels sufficient to satisfy the same with the costs cannot be found such collector shall be authorized to take the body of such delinquent, and convey him to the jail of the proper county, there to remain until the amount of such tax, together with the costs, shall be paid or secured to be paid, or until he shall be otherwise discharged by due course of law. *No failure to demand or to collect any taxes by distress and sale of goods and chattels, or by imprison-*

Arrest of delinquent.

Return or lien not invalidated by failure to demand or to collect tax.