

the township auditors to the court of common pleas within [thirty] *forty-five* days after the settlement has been filed in the court of quarter sessions.

Section 2. This act shall become effective immediately upon its passage and approval by the Governor.

APPROVED—The 29th day of April, A. D. 1937.

GEORGE H. EARLE

No. 118

AN ACT

Providing for and regulating joint purchases by counties (other than counties of the first and second classes), cities of the third class, boroughs, towns, townships, school districts, and poor districts.

Joint purchases by counties (other than first and second class counties) and political subdivisions thereof.

Section 1. Be it enacted, &c., That any county (other than a county of the first or second class), city of the third class, borough, town, township, school district, and poor district may, jointly with other political subdivisions, make purchases of materials, supplies or equipment which such political subdivision may legally purchase, and may enter into such agreements as may be deemed necessary to accomplish such purpose.

Expenditures exceeding \$500 shall be in writing.

Section 2. All such purchases involving the expenditure of over five hundred dollars (\$500), shall be in writing, and shall be made only after notice, by one of the political subdivisions joining therein, once a week for two weeks in one or more newspapers of general circulation published in the political subdivision advertising the same. All plans and specifications shall be placed on file by each of the political subdivisions joining in such purchase at least fifteen days in advance of opening bids.

Bids to be awarded to the lowest responsible bidder.

Section 3. It shall be the duty of the political subdivisions joining in such purchase to award the contract of purchase on competitive bids to the lowest responsible bidder. Any published notice for bids shall contain full plans and specifications, or refer to the places where copies thereof can be obtained, and give the time and place of meeting of the representatives from the corporate authorities of the political subdivisions joining in such purchase for the purpose of opening bids. At least one representative from each of the political subdivisions joining in such purchase, shall be present at such meeting, and such meeting may be adjourned from time to time on six days notice of the same kind until the proper representation can be present.

At least one representative from each municipality shall be present at meetings.

Section 4. This act shall become effective on the first day of June, one thousand nine hundred and thirty-seven. When effective.

APPROVED—The 29th day of April, A. D. 1937.

GEORGE H. EARLE

No. 119

AN ACT

To amend the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws, two hundred eighty-four), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," as amended and re-enacted, by imposing an additional reciprocal tax; by providing for the assessment and revision of and appeal from additional taxes; and by making further provision with regard to refunds, evidence of payment of the tax, and penalties.

Section 1. Be it enacted, &c., That sections 3, 4, 6, 10, 12, and 14 of the act, approved the fifth day of May, one thousand nine hundred thirty-three (Pamphlet Laws, two hundred eighty-four), entitled, as amended "An act imposing a State tax, payable by those herein defined as manufacturers and by others, on malt or brewed beverages used, sold, transported, or delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, or in the transportation of malt or brewed beverages taxable hereunder; and providing penalties," as re-enacted and last amended by the act, approved the ninth day of July, one thousand nine hundred thirty-five (Pamphlet Laws, six hundred twenty-eight), are hereby amended or further amended, as the case may be, to read as follows:

Section 3. (a) Each manufacturer shall be subject to pay to the Commonwealth the taxes imposed by this section upon all malt or brewed beverages manufactured in this Commonwealth when prepared for market, and every person who ships or transports malt or brewed beverages into this Commonwealth for sale, delivery, or storage in this Commonwealth shall pay to the Commonwealth the taxes imposed in this section before such beverages are transported within this Commonwealth. Such

Malt Beverage
Tax Law.

Sections 3, 4, 6,
10, 12, and 14 of
act of May 5,
1933 (P. L.
284), as
amended by act
of July 9, 1935
(P. L. 628),
further amended

Imposition and
rate of tax.