

No. 311

AN ACT

To further amend the title and section one of the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred fifty-six), entitled "An act authorizing county commissioners to refund taxes erroneously and inadvertently paid by persons and corporations into the county treasury," extending said act to all political subdivisions.

Section 1. Be it enacted, &c., That the title and section one of the act, approved the eighth day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand six hundred fifty-six), entitled "An act authorizing county commissioners to refund taxes erroneously and inadvertently paid by persons and corporations into the county treasury," as last amended by the act, approved the twelfth day of July, one thousand nine hundred and thirty-five (Pamphlet Laws, six hundred eighty-two), and the act, approved the eighteenth day of July, one thousand nine hundred and thirty-five (Pamphlet Laws, one thousand two hundred ten), are hereby further amended to read as follows:

Title and section 1, act of May 8, 1929 (P. L. 1656), as last amended by acts of July 12, 1935 (P. L. 682), and July 18, 1935 (P. L. 1210), further amended.

AN ACT

Authorizing [county commissioners] *political subdivisions* to refund taxes and license fees erroneously and inadvertently paid by persons and corporations into the [county treasury] *treasuries thereof*.

Section 1. Be it enacted, &c., That whenever any person or corporation of this Commonwealth has erroneously or inadvertently paid or caused to be paid into [a county treasury] *the treasury of a political subdivision*, directly or indirectly, any tax or taxes on real or personal property, or any license fee or fees, under an assumption that such taxes or license fees were due and owing, when in fact such taxes or license fees or a part thereof were not due and owing to the [county] *political subdivision*, then in such cases the [county commissioners] *corporate authorities of the political subdivision*, upon due proof of any such erroneous or inadvertent tax or license fee payments, are hereby authorized to draw their warrant on the [county] treasurer, in favor of such person or corporation, to make refund of such tax or taxes, or license fee or fees, to which the [county] *political subdivision* has no valid claim, out of the [county] *public funds*.

Taxes.

Refund when erroneously paid into treasury.

APPROVED—The 2d day of June, A. D. 1937.

GEORGE H. EARLE