No. 374

AN ACT

To amend section four hundred six of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, three hundred forty-three), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the cettlement of claims against the Commonwealth and the cettlement of claims against the Commonwealth. wealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, consisting and composition required to pay agency of such subdivisions. association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," by making further provision for the appointment of mercantile appraisers.

Section 1. Be it enacted, &c., That section four hunsection 406, act dred six of the act, approved the ninth day of April, of April 9, 1929 one thousand nine hundred twenty-nine (Pamphlet amended. Laws, three hundred forty-three), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Common-wealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or col-

lect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," is hereby amended to read as follows:

Section 406. Appointment of Mercantile Appraisers and Their Clerks.—The Auditor General [and the city treasurer] shall [continue to] appoint mercantile appraisers [in cities of the first class, and the Auditor General shall continue to appoint them] in all counties, [not containing a city of the first class] as [now] provided by law.

The Auditor General shall also approve or disapprove all expense accounts of mercantile appraisers, or their clerks or assistants, and the number and compensation of clerks or other assistants appointed by mercantile appraisers to assist them in the performance of their duties.

The Auditor General shall, from time to time, certify to the Department of Revenue the names of mercantile appraisers appointed by him, [in conjunction with the city treasurer in cities of the first class, and by him in other counties] the salaries or rates of salary payable to such appraisers, the number, names, and compensation of clerks or assistants approved by him for appointment by mercantile appraisers, and all expense accounts which he has approved.

When effective.

Section 2. This act shall become effective immediately upon its final enactment.

APPROVED-The 21st day of June, A. D. 1937.

GEÖRGE H. EARLE

No. 375

AN ACT

Providing for the erection, construction, and equipment of a Maximum Security State Penitentiary; for the detention, care, maintenance, and employment of maximum security prisoners transferred thereto from the Eastern and Western State Penitentiaries; designating the manner of acquiring or setting aside of land for the erection and construction thereon of the penitentiary by The General State Authority; authorizing the Commonwealth to lease the penitentiary and its grounds from The General State Authority upon its completion, and the Department of Welfare to manage and operate the same; providing that the cost of maintaining convicts therein be borne by the Commonwealth and the counties to the extent and in the manner provided by law in the case of convicts in State penitentiaries; and conferring powers and imposing duties upon certain State departments, boards, commissions, and officers.

WHEREAS, The Eastern State Penitentiary, located in Philadelphia, is antiquated, and many hazardous con-

Preamble