

tion of any tax heretofore commenced, are hereby ratified, confirmed and made valid, notwithstanding the fact that at the time of such collection or the commencement of such proceedings the period of limitation of the warrants of the duplicates of the tax collector had expired, or the power and authority of the tax collector had expired by virtue of the expiration of his term of office, and such duplicates and warrants and the power and authority of the tax collector had not at such time been revived and extended, with like effect as though the same had in fact been so revived and extended.

Section 3. The provisions of this act shall not apply to warrants issued prior to the year one thousand eight hundred and ninety-four, and nothing in this act shall release any bondsman or security. This act shall not apply to cities having special laws on this subject. No collector or the sureties thereof who take advantage of this act, shall be permitted to plead the statute of limitations in any action brought to recover the amount of any duplicate or warrant so extended or renewed. No statute of limitations shall prevent the collection of any tax for which the warrants and powers and authorities of the said tax collectors have been so as aforesaid extended, renewed and revived.

Section 4. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 136

AN ACT

To further amend section three hundred eleven of the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," extending the retirement system of counties of the second class to additional employees.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section three hundred eleven of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," as last amended by

Act not applicable to warrants issued prior to 1894.

Act not to supersede special acts applicable to cities.

Tax collectors acting hereunder not to plead statute of limitations.

Act effective immediately.

Section 311, act of May 2, 1929, P. L. 1278, as last amended by act of June 15, 1939, P. L. 365, further amended.

the act, approved the fifteenth day of June, one thousand nine hundred thirty-nine (Pamphlet Laws, three hundred sixty-five), is hereby further amended to read as follows:

Section 311. "County Employe" Defined.—A county employe, for the purpose of this subdivision of this act, is any person employed by the county or by the county institution district or by any county workhouse and inebriate asylum or *by any county correctional institution* or by the county retirement system at a wage or salary payable at stated intervals; that is to say, semi-monthly, monthly, quarterly, or annually. The term may, at the option of the Retirement Board, include any person elected by the vote of the people. In all cases of doubt, the Retirement Board shall determine who is an employe within the meaning of this act.

Section 2. The provisions of this act shall become effective immediately upon its final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 137

AN ACT

To further amend the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," further clarifying the term "deceased service persons"; changing the provisions for the burial of deceased service persons and their widows, and for markers and headstones on their graves; and prescribing additional duties for veterans' grave registrars.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Sections four hundred twenty-one, four hundred twenty-two and four hundred twenty-three of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," as last amended by the act, approved the twelfth day of July, one thousand nine hundred thirty-five (Pamphlet Laws, six hundred eighty-three), are hereby further amended to read as follows:

Section 421. ["Deceased Service Men" Defined] *Definitions.*—The term "deceased service [men] per-

The General  
County Law

Sections 421,  
422 and 423,  
act of May 2,  
1929, P. L. 1278,  
as last amended  
by act of July  
12, 1935, P. L.  
683, further  
amended.