

praisers, permanent appraisers and other employes at State expense, or from inheritance tax receipts, shall be turned over by them to the Department of Revenue.

(c) The Department of Revenue is hereby empowered to prescribe rules and regulations for the transfer of such records, equipment, unused postage, stationery and other supplies which were heretofore used or to be used by any other department or officer, and which from and after the effective date of this act, will be necessary for the proper administration of this act by the Department of Revenue or the Secretary of Revenue.

Section 3. It is hereby declared to be the purpose and intent of this act to transfer, in so far as it has not otherwise been done, to the Department of Revenue and the Secretary of Revenue, all the powers and duties with respect to the ascertainment, imposition and collection of inheritance taxes heretofore exercised by the Auditor General.

Section 4. All acts and parts of acts, in so far as they are inconsistent herewith, are hereby repealed.

Section 5. This act shall become effective the thirty-first day of May, one thousand nine hundred forty-three.

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

EDWARD MARTIN

Act effective
May 31, 1943.

No. 179

AN ACT

To further amend section one hundred thirty-six 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," changing the requirements for creating the office of county controller by court decree in counties of the sixth, seventh and eighth classes, and authorizing the establishment of such office by referendum.

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

Section 1. Section one hundred thirty-six 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 amended by the act, approved the twenty-third day of May, one thousand nine hundred thirty-three (Pamphlet Laws, nine hundred forty-eight), is hereby further amended to read as follows:

The General
County Law.

Section 136,
act of May 2,
1929, P. L. 1278,
amended by act
of May 23, 1933,
P. L. 948,
further amended.

Section 136. Establishment of Office of Controller [by Decree of Court] in Counties of the Sixth, Seventh and Eighth Classes.—(a) The office of controller may be established, in any county of the sixth, seventh or eighth class, by petition to the court of common pleas of such county of [twenty-five] *five* per centum of the number of electors who voted at the general or municipal election, as the case may be, next preceding the date of such petition. The petition shall include the signatures of a majority of the [board of county commissioners, the clerk of the courts, coroner, county treasurer, prothonotary, recorder of deeds and register of wills] *elected officers* of the county. Upon presentation of such petition, the court, after consideration of the petition and hearing, if any requested by taxpayers, shall, if it deems the same to be for the best interests of the county, direct that, at the next municipal election and quadrennially thereafter, the electors of such county shall choose a citizen of the county for the office of controller in place of the county auditors. Such person shall serve for a term of four years, or until his successor is qualified, if he shall so long behave himself well. Upon the filing of such decree, the prothonotary shall transmit certified copies thereof to the county commissioners, the sheriff, and to the Governor. Upon receipt thereof, the sheriff shall give at least thirty days' public notice by proclamation, in addition to any other notice required by law. Such proclamation shall be printed three times in every newspaper of general circulation in the county, and shall contain a notice that a citizen of said county is to be elected at the next ensuing municipal election for the office of county controller. Such controller shall be nominated and elected in compliance with the provisions of the general election laws.

(b) *The office of controller may also be established in any county of the sixth, seventh or eighth class by the affirmative vote of a majority of the electors of the county voting on the question submitted as herein provided at any general, municipal or primary election. The question shall be submitted to the electors of the county upon demand in writing of one hundred (100) qualified electors. Such petition shall be filed with the county commissioners at least sixty days before the day* of any general, municipal or primary election at which the question is to be submitted. If the petition is sufficiently signed the county commissioners shall cause the question to be submitted in the manner provided by the election laws of this Commonwealth. If the majority of electors voting on the question shall vote in favor of establishing the office of county controller, such office shall thereby be established and at the next municipal election and*

* "days" in original.

quadrennially thereafter the electors of the county shall choose a citizen of the county for the office of controller in place of the county auditors.

Act effective immediately.

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

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

EDWARD MARTIN

No. 180

AN ACT

Authorizing the appointment of a clerk to the jury commissioners in counties of the third class by the court of common pleas, the fixing of his salary by the salary board, and the payment thereof by the county.

Courts of common pleas of third class counties may appoint clerk to jury commissioners.

Salary.

Act effective immediately.

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

Section 1. The court of common pleas of each county of the third class may appoint a clerk to the jury commissioners of the county, to serve at the pleasure of the court. His salary shall be fixed by the salary board of the county and shall be paid by the county.

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

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

EDWARD MARTIN

No. 181

AN ACT

To provide for certain powers, related to the war emergency, to the Department of Public Assistance and county boards of assistance; providing for assistance to individuals in distress because of enemy action or the danger thereof; providing for the expenditure of State funds therefor, and for the acceptance of reimbursement from the United States Government of funds so expended.

Department of Public Assistance.

Financial aid and assistance to individuals in need or distress on account of the enemy.

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

Section 1. The Department of Public Assistance and county boards of assistance, subject to rules of the State Department of Public Assistance, shall have authority to provide financial aid and other assistance for all individuals within the State who are in need or distress by reason of any enemy action or activity, or the danger thereof, or any action of the military or civilian authorities to meet military exigency, or the failure, due to the