

(b) Nothing contained in this act shall be construed to empower any school district of the first class to levy and collect the taxes hereby imposed not within the taxing power of this Commonwealth under the Constitution of the United States.

(c) If the tax or any portion of the tax imposed upon any person or if any exception from the imposition of the tax or any portion of the tax imposed upon any person under the provisions of this act shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision of the court shall not affect or impair the right to impose the taxes or the validity of taxes so excepted from imposition. It is the intent of the General Assembly that the taxes imposed or excepted, so held to be unconstitutional, were not to be imposed or excepted, but that the remainder of said taxes imposed hereunder were to be imposed and collected and the taxes so excepted were to be imposed.

Section 13. Repeal.—All acts or parts of acts inconsistent herewith are hereby repealed.

[Section 14. Effective Date.—The provisions of this act shall become effective immediately upon final enactment and shall remain in effect until and including the thirty-first day of December, one thousand nine hundred fifty-one.]

Act effective
immediately.

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

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE

No. 46

AN ACT

To further amend section sixteen of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," by authorizing taxing authorities to add names to the tax assessment lists and tax duplicates.

"Local Tax
Collection Law."

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

Section 1. Section sixteen of the act, approved the twenty-fifth day of May, one thousand nine hundred forty-five (Pamphlet Laws 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," as amended by the act, approved the twentieth day of April, one thousand nine hundred forty-nine (Pamphlet Laws 649), is hereby further amended to read as follows:

Section 16, act of May 25, 1945, P. L. 1050, as amended by act of April 20, 1949, P. L. 649, further amended.

Section 16. Adding Names to Duplicates.—In case the tax collector or a deputy tax collector shall at any time find, within the taxing district, any resident or inhabitant above the age of twenty-one years whose name does not appear upon the duplicate of such taxing district, he shall report the name of such person forthwith to the assessor who made the assessment used by the taxing district.

The assessor shall thereupon promptly certify the said name to the taxing district which made the assessment, which shall then promptly certify such name to the tax collector reporting such *name. If the [board of school directors of any school district] *taxing authorities of any taxing district* shall at any time find, within the [school] district, any resident or inhabitant above the age of twenty-one years whose name does not appear upon the duplicate of the *taxing* district, it may, by resolution, determine that the name of such person belongs on the tax assessment list and on the tax duplicate and certify the same to the tax collector with direction to collect the proper taxes from such person for the current year and for the preceding year or the two preceding years, if he was liable for such taxes under existing law. The [school board] *taxing authorities* shall at the same time certify such name to the [assessor who made] *county board for the assessment and revision of taxes or other authority charged with the duty of making* the assessment used by the [school district] *taxing district*.

Upon receiving any name as aforesaid, the tax collector shall add the name and assessment of such person to the duplicate of the proper taxing district and proceed to collect the tax or taxes assessed against such person as herein provided.

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE

* "names" in original.