

amended by adding, after section 823 thereof, a new section to read as follows:

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Section 823.1. Transfer or Removal of Certificates of Inspection.—It shall be unlawful for any person to remove an official certificate of inspection from the vehicle for which it is issued, except for the purpose of replacing it with a currently valid certificate of inspection issued in conformity with the provisions of this act, or to transfer a certificate of inspection from the vehicle for which it was issued to another vehicle, or to take or remove any official certificate of inspection from any official inspection station to which issued for any other purpose than of affixing the same to a vehicle inspected by the official inspection station to which issued in conformity with the provisions of this act, or returning the same to the Department of Revenue: Provided, That a peace officer may summarily remove an unlawfully issued official certificate of inspection from any vehicle.

Penalty.—Any person violating any of the provisions of this section shall, upon summary conviction before a magistrate, be sentenced to pay a fine of not less than fifty dollars (\$50) nor more than one hundred dollars (\$100) and cost of prosecution, and in default of the payment thereof, undergo imprisonment for thirty (30) days.

APPROVED—The 29th day of September, A. D. 1951.

JOHN S. FINE

No. 430

AN ACT

To amend the title and further amend subsections A, C and E of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employees to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," by extending the provisions thereof to include townships of the second class as to certain taxes.

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

Section 1. The title of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," is hereby amended to read as follows:

Title, act of
June 25, 1947,
P. L. 1145,
amended.

AN ACT

Amended title.

Empowering cities of the second class, cities of the second class A, cities of the third class, boroughs towns, townships of the first class, *townships of the second class*, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court.

Section 2. Subsections A, C and E of section 1 of said act, as amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 898), are hereby further amended to read as follows:

Subsections A, C
and E of section
1, said act, as
amended by act
of May 9, 1949,
P. L. 898,
further amended.

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions: cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion, by ordinance or resolution, for general

revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, as they shall determine, except that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee; or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of nonresidents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class.

Subject to the limitations prescribed in this act, the duly constituted authorities of townships of the second

class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect, or provide for the levying, assessment and collection of, any one or more of the following taxes, within the limits of such townships:

(1) A per capita tax upon individuals.

(2) A tax on sales involving the transfer of title of real property.

(3) A tax on admissions to places of amusement, athletic events and the like.

(4) A tax on the use or occupancy of house trailers suitable for living quarters.

No township shall levy a per capita tax for the same period for which it levies an occupation tax.

* * * * *

C. Over-all Limit of Tax Revenues.—The aggregate amount of taxes imposed by enactment of an ordinance or resolution by any political subdivision under this section and in effect during any fiscal year shall not exceed an amount equal to the product obtained by multiplying the total assessed valuation of real estate in such political subdivision at the time of the said enactment by ten (10) mills in cases of cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, [and] townships of the first class and townships of the second class, and by fifteen (15) mills in cases of school districts of the second class, third class and fourth class.

E. Limitations on Rates of Specific Taxes.—No taxes shall be levied by any political *subdivision on the following subjects exceeding the rates specified in this subsection:

(a) Per capita, poll or other similar head taxes, \$10; except in townships of the second class, \$5.

(b) On each dollar of the whole volume of business transacted by wholesale dealers in goods, wares and merchandise, 1 mill; by retail dealers in goods, wares and merchandise and by proprietors of restaurants or other places where food, drink and refreshments are served, 1½ mills; except in cities of the second class, where rates shall not exceed 1 mill on wholesale dealers and 2 mills on retail dealers and proprietors. No such tax shall be levied on the dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(c) On wages, salaries, commissions and other earned income of individuals, 1%.

* "subdivisions" in original.

(d) On retail sales involving the transfer of title or possession of tangible personal property, 2%.

(e) On sales involving the transfer of title of real property, 1%.

(f) On admissions to places of amusement, athletic events and the like, 10%.

(g) *On use or occupancy of house trailers suitable for living quarters, in townships of the second class, \$10.*

If at any time two political subdivisions shall impose any one of the above taxes on the same person, subject, business, transaction or privilege, located within both such political subdivisions, during the same year or part of the same year, under the authority of this act, then the tax levied by a political subdivision under the authority of this act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate, as above limited, and such one-half rate shall become effective by virtue of the requirements of this act from the day such duplication becomes effective without any action on the part of the political subdivision imposing the tax under the authority of this act. It is the intent and purpose of this provision to limit rates of taxes referred to in this subsection so that the entire burden of one tax on a person, subject, business, transaction or privilege shall not exceed the limitations prescribed in this subsection: Provided, however, That any two political subdivisions which impose any one of the above taxes on the same person, subject, business, transaction or privilege during the same year or part of the same year may agree among themselves that, instead of limiting their respective rates to one-half of the maximum rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate as above permitted.

Act effective
immediately.

Section 3. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 29th day of September, A. D. 1951.

JOHN S. FINE

No. 431

AN ACT

To amend section 10 of the act, approved the twenty-third day of May, one thousand nine hundred forty-five (Pamphlet Laws 903), entitled "An act authorizing cities of the third class to establish an optional retirement system for officers and employes independently of any pension system or systems existing in such cities," by changing the limitations on contributions by the city.