

(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.

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

Cities of the third class; retirement system.

Section 1. 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," is hereby amended to read as follows:

Section 10, act of May 23, 1945, P. L. 903, amended.

Section 10. The councils of the cities shall annually set aside, apportion and appropriate out of all taxes and income of such city unto the board, a sum sufficient to maintain the compensation due under this act, not, however, to exceed in any one year an amount in excess of the proceeds of [three-tenths] *one-half* of one mill on the assessed valuation of the city for city purposes.

Appropriation from cities.

Limitation.

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

JOHN S. FINE

No. 432

AN ACT

Authorizing the orphans' courts of the several counties, upon application therefor, to place documents defined as historical documents in the temporary custody of certain associations maintaining facilities for public display of historical writings; conferring powers and imposing duties on registers of wills.

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

Historical documents.

Section 1. As used in this act, the term "historical document" means any document relating to the property or the disposition of the property of a decedent who has been deceased for more than fifty (50) years and which is in the custody of a register of wills.

Meaning of term "historical document."

Section 2. Any non-profit public, quasi-public, or private association, incorporated or unincorporated, situated within the county where the historical documents are filed, which maintains a museum, building or facilities used for the exhibit of historical writings, and which shall have adequate facilities for the display and preservation of such documents, may petition the orphans' court of the county wherein such document or documents are filed for the transfer of the custody of such documents for the purpose of their public display. Upon the filing of any petition, the court shall fix a time for a hearing, and prescribe such notice to be given as shall acquaint similar organizations with the filing of the petition.

Orphans' court of proper county empowered to place such documents in custody of historical societies.