

surviving incorporated institution shall be deemed to be amended to the extent, if any, that changes in its articles are stated in the articles of merger; and in the case of a consolidation, the statements set forth in the articles of consolidation, and which are required or permitted to be set forth in the articles of incorporated institutions formed under this act, shall be deemed to be the articles of incorporation of the new incorporated institution. The aggregate amount of the net assets of merging or consolidating banks, banks and trust companies, trust companies, or national banking associations, which was available for the payment of dividends immediately prior to such merger or consolidation, shall continue to be available for the payment of dividends by such surviving or new incorporated institution, except for any portion thereof which has been transferred to capital by the issuance of shares or otherwise, or to surplus or reserve.

The aggregate amount of the net assets of merging or consolidating savings banks, which was available for the payment of interest or dividends immediately prior to such merger or consolidation, shall continue to be available for the payment of interest or dividends by the surviving or new savings bank, except for any portion thereof which has been transferred to surplus, reserve, or the expense fund.

Section 3. This act shall become effective immediately upon its final enactment.

Act effective immediately.

APPROVED—The 22nd day of May, A. D. 1953.

JOHN S. FINE

---

No. 23

AN ACT

To amend the third paragraph of section two hundred twenty and to reenact and amend subsection C of section two hundred twenty-one of the act, approved the second day of May, one thousand nine hundred twenty-five (Pamphlet Laws 448), entitled "An act relating to fish; and amending, revising, consolidating, and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth," by exempting certain members of the armed forces from the payment of a fee to the Commonwealth for resident and non-resident fishing licenses.

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

The Fish Law of 1925.

Third paragraph of section 220, act of May 2, 1925, P. L. 448, as last amended by act of May 8, 1947, P. L. 179, further amended.

Section 1. The third paragraph of section 220 of the act, approved the second day of May, one thousand nine hundred twenty-five (Pamphlet Laws 448), entitled "An act relating to fish; and amending, revising, consolidating, and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth," as last amended by the act, approved the eighth day of May, one thousand nine hundred forty-seven (Pamphlet Laws 179), is hereby further amended to read as follows:

Section 220. Resident Fishing License Fees.—

\* \* \* \* \*

[For the duration of the present war, any person with the above qualifications who is in service with the armed forces of the United States, shall be issued such license upon application to any county treasurer within the Commonwealth without the payment of the above license fee provided for the use of the Commonwealth.] *Any person serving or who has served in the armed forces of the United States during any part of any war or the armed conflict in which the United States is now engaged in Korea, and who is being hospitalized or is in a convalescent camp within the Commonwealth, shall be issued a license as above provided without the payment of said license fee provided for the use of the Commonwealth.*

\* \* \* \* \*

Subsection C of section 221, said act, as added temporarily by act of March 21, 1945, P. L. 46, reenacted and amended.

Section 2. Subsection C of section two hundred twenty-one of said act, as added temporarily by the act, approved the twenty-first day of March, one thousand nine hundred forty-five (Pamphlet Laws 46), is hereby reenacted and amended to read as follows:

Section 221. Non-Resident and Alien Non-Resident Fishing License Fees; Tourist Fishing License Fees for Non-Residents and Alien Non-Residents.—

\* \* \* \* \*

C. Any person serving *or who has served* in the armed forces of the United States during any part of [the] *any war or the armed conflict* in which the United States is now engaged *in Korea*, and who is being hospitalized, or is in a convalescent camp within the Commonwealth, shall be issued such license as provided in subsections A and B of this section, without the payment of the said license fee provided for the use of the Commonwealth.

The application for the issuance of a license in such case, shall in addition to the other information required, give the serial number of the branch of service to which the applicant is attached, together with the applicant's

rank and the hospital to which he is attached; and a certificate from the person in charge of the hospital or other place in which such person is confined or to which he is attached.

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

Act effective immediately.

APPROVED—The 22nd day of May, A. D. 1953.

JOHN S. FINE

No. 24

AN ACT

To further amend subsections (b), (c) and (e) of section 4 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 clarifying the identity of certain taxing districts.

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

"Local Tax Collection Law."

Section 1. Subsection (b) of section 4 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 last amended by the act, approved the sixteenth day of May, one thousand nine hundred fifty-one (Pamphlet Laws 314), is hereby further amended to read as follows:

Subsection (b) of section 4, act of May 25, 1945, P. L. 1050, as last amended by act of May 16, 1951, P. L. 314, further amended.

Section 4. Bonds of Tax Collectors.—

\* \* \* \* \*

(b) In boroughs, towns and townships of the second class, the elected tax collector shall be the collector of borough, town or township taxes, as the case may be, and of county [and], *county* institution *district*, school *district* and vocational school district taxes. He shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the office of the clerk of the court of quarter sessions of the county. He shall enter into one surety bond to the Commonwealth for all taxes to be collected by him, in an