before his home, or other suitable place, on May first of each year.

Section 2. May first shall henceforth be designated, and known as, "American Loyalty Day," and the Governor is urged to request its observance as a day upon which the citizens shall have the opportunity to learn the meaning of loyalty to one's country, and one's country's loyalty to its citizens, to the end that we shall be a citizenry of united lovalty.

Section 3. All Pennsylvanians with deep affection for their State and Country shall grasp the occasion of American Loyalty Day as a rare opportunity to inspire the youth of our great Commonwealth to this, one of

man's greatest virtues, lovalty.

APPROVED—The 6th day of June, A. D. 1955.

GEORGE M. LEADER

No. 45

AN ACT

Amending the act of August ten, one thousand nine hundred fifty-one (Pamphlet Laws 1189), entitled "An act regulating the appointment, promotion, suspension, reduction, removal and reinstatement of employes (except superintendents, assistant superintendents, inspectors and chief clerks) in bureaus of police in cities of the second class; and defining the powers and duties of civil service commissions in such cities for such purposes," excepting school guards from provisions of the act, authorizing civil service commissions to change certain rules and regulations, and changing methods of making original appointments, promotions for, and regulating certain additional classes of detectives.

The General Assembly of the Commonwealth of Penn-Cities of the second class. sylvania hereby enacts as follows:

Section 1. The title and section one, act of August ten, one thousand nine hundred fifty-one (Pamphlet Laws 1189), entitled "An act regulating the appointment, promotion, suspension, reduction, removal and reinstatement of employes (except superintendents, assistant superintendents, inspectors and chief clerks) in bureaus of police in cities of the second class; and defining the powers and duties of civil service commissions in such cities for such purposes," are amended to read:

AN ACT

Regulating the appointment, promotion, suspension, reduction, removal and reinstatement of employes (except superintendents, assistant superintendents, inspectors, [and] chief clerks and school guards) in bureaus of police in cities of the second class: and defining the powers and duties of civil service commissions in such cities for such purposes.

Title and section 1, act of August 10, 1951, P. L. 1189, amended.

Section 1. All positions in the bureau of police, except as hereinafter provided, in cities of the second class, shall be in the competitive class of the civil service of such cities. This act shall not apply to or include superintendents of police under the direction of the department of public safety by whatever title his position may be designated, nor his ranking assistant superintendent by whatever title his position may be designated, nor to the inspectors or chief clerks in bureaus of police in such cities, nor to school guards.

Section two repealed.

Section 2. Section two of the act is repealed.

Section 3. Sections three and six of the act are amended to read:

Section 3. Each applicant for original appointment to any position in the competitive class in any bureau of police in any city of the second class shall undergo a physical examination, subsequent to a mental examination but prior to appointment, which shall be conducted by a commission composed of doctors of medicine appointed for that purpose by the mayor. Said commission shall certify to the civil service commission that the applicant is free from bodily or mental defects, deformity or disease that might incapacitate him from the performance of the duties of the position he is seeking [before each applicant is permitted to take any further examination. No application for such appointment shall be received from any person who is under twenty-one years of age or over thirty-five years of age at the date of his application. Nor shall any such application be received from any person who has not been a bona fide resident of the city for one year next preceding the date of his application: Provided, That any applicant for reinstatement as a member of the bureau of police who shall have served as an employe in such bureau of police for a period of more than six months, and who at the time of his application for reinstatement shall be a resident of such city, shall be eligible for such reinstatement, even though such applicant shall be over the age of thirty-five years.

Section 6. Vacancies in positions in the competitive class shall be filled by promotions from among persons holding positions in a lower grade in the bureau of police. Promotions shall be based upon merit to be ascertained by tests to be provided by the civil service commission and upon the superior qualifications of the person to be promoted as shown by his previous service and experience. The civil service commission shall maintain a list of those persons qualified for promotion to the next superior position, from which list the director of the department of public safety shall make all promotions [in the order in which the names appear on

Physical examination required.

Mental examination required.

Certification of medical commission.

Age prerequisite for application.

Residence requirement.

Proviso.

said list. The director of the department of public safety shall not pass over any name appearing on the civil service commission list for promotion until the promotion is first tendered to the first name thereon and then only when said person refuses said promotion or is physically unable to carry out the duties of the new position! from among the first four names appearing on the list at the time the promotion is to be made. The civil service commission shall have the power to determine in each instance whether an increase in salary constitutes a. promotion.

Section 4. The act is amended by adding after section six. a new section to read:

Section 6.1. In addition to existing powers of pro-Authority to motion in the bureau of police, cities of the second class classes of are hereby authorized to create such additional classes of detectives. detectives as they shall determine to be designated as Detective Class I. Detective Class II and Detective Class III. Such classes of detectives shall carry salaries which shall not be less than the maximum of salaries of patrolassignment.

Salary range and requisites for assignment. men and not greater than the minimum salaries of detectives presently existing in cities of the second class, and shall consist of members of the police bureau who have been assigned to such additional classes of detectives because of a particular aptitude for investigation, outstanding meritorious service, or unusual and exceptional bravery.

Assignments to the several additional classes of detectives shall be made in the following manner. Whenever a member of the police bureau is recommended by his superior officer for assignment to one of the additional classes of detectives authorized in this section a police merit board shall be convened.

The board shall be constituted in each instance in the Procedure of same manner as police trial boards authorized by law. The police merit board shall hear such evidence as may be pertinent to the case and shall thereafter make its recommendation. Such recommendation shall then be forwarded to the superintendent of police who shall endorse thereon his approval or disapproval of the board's finding. Thereafter the said report with the endorsement of the superintendent of police shall be submitted to the director of the department of public safety who shall take such action thereon as in his discretion he deems proper. In case of such assignments to an additional Retention of civil detective classification the member of the bureau of police so assigned shall retain his civil service status under the civil service laws then in effect. Whenever for any reason within the discretion of the director of the department of public safety it is deemed necessary or desirable to reassign any such member to his former

Police merit

service status.

Reassignment.

Civil service commission authorized to make rules and regulations. position the said director of the department of public safety shall have the right to make such reassignment. Civil service commissions of cities of the second class may, in their discretion, make such rules and regulations for grades, merits, or credits, concerning the positions authorized by this section and relating to promotional examinations for such positions in the bureau of police as they may see fit.

APPROVED—The 10th day of June, A. D. 1955.

GEORGE M. LEADER

No. 46 AN ACT

Amending the act of April nine, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," extending the date for making the reports required of banks, title insurance and trust companies, savings institutions, concerning shares of capital stock for taxation purposes, and requiring the computation and payment of the tax by the taxpayers at the time of making such reports.

"The Fiscal Code".

Sections 711 and 712, act of April 9, 1929, P. L. 343, amended July 28, 1936, P. L. 77, further amended.

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

Section 1. Sections seven hundred eleven and seven hundred twelve, act of April nine, one thousand nine hundred twenty-nine (Pamphlet Laws 343), known as "The Fiscal Code," amended July twenty-eight, one thousand nine hundred thirty-six (Pamphlet Laws 77), are amended to read:

Section 711. Reports by Banks and Savings Institutions.—Every bank and every savings institution having