

payment of purchase money, interest or fees. The Secretary of Internal Affairs shall not be required to submit, to the Department of Forests and Waters, any copies of such applications as is required in applications for vacant lands generally. As used herein, "municipality authority or institution" means any county, county authority, municipality authority, city, borough, town, township, school district and any healing, preventive mental health, educational, correctional and penal institution, almshouse and county and city homes, operated by the State or any political subdivision thereof, the sewage from which is not admitted to a public sewer system.

APPROVED—The 22nd day of December, A. D. 1955:

GEORGE M. LEADER

No. 276

### AN ACT

Amending the act of June twenty-five, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "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, 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," defining the effect of requirement that real property transfer taxes be paid by the transferor on preexisting ordinances and resolutions and validating such ordinances and resolutions.

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

Section 1. Subsection A of section one, act of June twenty-five, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "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, 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

Subsection A, section 1, act of June 25, 1947, P. L. 1145, amended June 28, 1955, Act No. 60, further amended.

\* "lavy" in original.

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," amended June twenty-eight, one thousand nine hundred fifty-five (Act No. 60) is amended to read:

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 as they shall determine to be paid by the transferor upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, 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 the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or 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:

- (1) A per capita tax upon individuals not to exceed \$5.
- (2) A tax on the transfer of real property as herein provided for other political subdivisions.
- (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.

Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax for one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendements. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain

in effect, and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only. *The provision of this subsection requiring taxes upon the transfer of real property, or of any interest in real property, to be paid by the transferor, shall not apply to any ordinance or resolution imposing such tax adopted prior to June twenty-eight, one thousand nine hundred fifty-five. All such ordinances shall continue in full force and effect until the end of the year for which the tax was imposed. All such ordinances and resolutions and the collection of all taxes thereunder are validated.*

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APPROVED—The 22nd day of December, A. D. 1955.

GEORGE M. LEADER

No. 277

AN ACT

Amending the act of May nine, one thousand nine hundred forty-nine (Pamphlet Laws 927), entitled "An act fixing and regulating the fees, commissions, mileage and other costs chargeable by the sheriff in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes for their official acts and the services of their deputies, watchmen, appraisers and other agents; requiring prepayment of same, unless secured or chargeable to the county, and delivery of itemized receipts therefor; requiring certain payments by the county, including the compensation of special deputies; providing for the taxation and collection of fees, commissions, mileage and other costs; requiring salaried sheriffs to account to the county for certain fees and commissions collected; and repealing inconsistent laws, general, special or local," changing fees, commissions, mileage and other costs chargeable by sheriffs.

Sheriffs' fee bill in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes.

Section 1, act of May 9, 1949, P. L. 927, amended.

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

Section 1. Section one, act of May nine, one thousand nine hundred forty-nine (Pamphlet Laws 927), entitled "An act fixing and regulating the fees, commissions, mileage and other costs chargeable by the sheriff in counties of the second, third, fourth, fifth, sixth, seventh and eighth classes for their official acts and the services of their deputies, watchmen, appraisers and other agents; requiring prepayment of same, unless secured or chargeable to the county, and delivery of itemized receipts therefor; requiring certain payments by the county, including the compensation of special