## No. 299

## AN ACT

Amending the act of August nineteen, one thousand nine hundred fifty-three (Pamphlet Laws 1104), entitled "An act relating to the acknowledgement of instruments, the attestation of documents, the administration of oaths and affirmations, the execution of depositions and affidavits, and other notarial acts, heretofore or hereafter taken before any commissioned officer of the armed forces of the United States, and providing that such instruments and documents executed by any person who is a member of or actually present with the armed forces of the United States or is outside the United States for certain purposes shall be legal, valid and binding, and providing for the form of the instrument or document and what proof shall be sufficient of the authority of such commissioned officer so to act," extending affidavit provisions to include the spouse of a member of the armed forces.

Acknowledgements and affidavits. Sy

Subsection (a), section 1, act of August 19, 1953, P. L. 1104, amended.

Before or by certain commissioned officers of the armed forces of the United States.

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

Section 1. Subsection (a) of section one, act of August nineteen, one thousand nine hundred fifty-three (Pamphlet Laws 1104), entitled "An act relating to the acknowledgement of instruments, the attestation of documents, the administration of oaths and affirmations, the execution of depositions and affidavits, and other notarial acts, heretofore or hereafter taken before any commissioned officer of the armed forces of the United States, and providing that such instruments and documents executed by any person who is a member of or actually present with the armed forces of the United States or is outside the United States for certain purposes shall be legal, valid and binding, and providing for the form of the instrument or document and what proof shall be sufficient of the authority of such commissioned officer so to act," is amended to read:

(a) In addition to the acknowledgement Section 1. of instruments and the performance of other notarial acts in the manner and form and as otherwise authorized by law, instruments may be acknowledged, documents attested, oaths and affirmations administered, depositions and affidavits executed, and other notarial acts performed, before or by any commissioned officer in active service of the armed forces of the United States with the rank of second lieutenant or higher in the army or marine corps, or with the rank of ensign or higher in the navy or coast guard, or with equivalent rank in any other component part of the armed forces of the United States, by any person who either (a) is a member of the armed forces of the United States, or (b) is a spouse of a member of the armed forces of the

United States, or (c) is serving as a merchant seaman outside the limits of the United States included within the forty-eight states and the District of Columbia, or [(c)] (d) is outside said limits by permission, assignment, or direction of any department or official of the United States Government in connection with any activity pertaining to the prosecution of any war in which the United States is then engaged.

APPROVED—The 31st day of January, A. D. 1956. GEORGE M. LEADER

No. 300

## 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 em-ployes 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, authorizing taxing authorities to impose real property transfer taxes on either the transferor or on the transferee.

The General Assembly of the Commonwealth of Penn- Taxation. sylvania hereby enacts as follows:

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, No 60, further amended. 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 officers and employes to assess and collect such taxes; and permitting establishment of bureaus and the appointment and compensation of