

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.

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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 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," authorizing taxing authorities to impose real property transfer taxes on either the transferor or on the transferee.

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 purposes; authorizing the officers and employes to assess and collect such taxes; and permitting establishment of bureaus and the appointment and compensation of

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

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 *or transferee as determined by the taxing authority* 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 amendments. 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.

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Section 2. All ordinances and resolutions, heretofore adopted, imposing taxes upon the transfer of real property or of any interest in real property, and directing the tax to be paid by the transferee, shall continue in full force and effect. All such ordinances and resolutions and the collection of all taxes thereunder are validated.

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

GEORGE M. LEADER

No. 301

AN ACT

Amending the act of June twenty-four, one thousand nine hundred thirty-one (Pamphlet Laws 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," increasing millage of annual tax for general township purposes.

The First Class
Township Code.

Clause one, section 1709, act of June 24, 1931, P. L. 1206, reenacted, amended and revised May 27, 1949, P. L. 1955, further amended.

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

Section 1. Clause one, section one thousand seven hundred nine, act of June twenty-four, one thousand nine hundred thirty-one (Pamphlet Laws 1206), known as "The First Class Township Code," reenacted, amended and revised May twenty-seven, one thousand nine hundred forty-nine (Pamphlet Laws 1955), is amended to read:

Section 1709. Tax Levies.—The board of township commissioners may levy taxes upon all property and upon all occupations within the township made taxable for township purposes, as ascertained by the valuation for county purposes made by the assessors of the several counties of this Commonwealth for the year for which the township taxes are levied, for the purposes and at the rate hereinafter specified: Provided, however, That such valuation shall be subject to correction by the county commissioners of the several counties, and to appeal by the taxable persons in accordance with existing laws.

One. An annual tax for general township purposes, not exceeding [twelve] *fifteen* mills, unless the board of township commissioners by majority action shall, upon due cause shown by resolution, petition the court of