As much of the moneys, from time to time, in the Motor License Fund and the Liquid Fuels Tax Fund, as may be necessary, is hereby appropriated to the Board of Finance and Revenue for the purpose of making refunds and reimbursements as herein authorized. Estimates of the amounts to be expended from these funds for refunds and reimbursements, from time to time, by the board shall be submitted to the Governor for his approval or disapproval as in the case of other appropriations to administrative departments, boards and commissions; and it shall be unlawful for the Auditor General to honor any requisition of the Board of Finance and Revenue for the expenditure of moneys hereunder in excess of the estimates approved by the Governor.

The provisions of this section relating to reimbursement of taxes paid on liquid fuels consumed in the operation of tractors and powered machines for purposes relating to the actual production of farm products shall apply only to liquid fuels purchased on and after the first day of July, one thousand nine hundred fifty-five [and before the thirtieth day of June, one thousand nine hundred fifty-seven].

The Pennsylvania Aeronautics Commission is authorized to make allocations of taxes collected under this act to airports in proportion to the average of their allocations received from the Pennsylvania Aeronautics Commission during the period for which they have received such allocations not to exceed five years or, in the case of airports having no such allocation experience, in equal proportion with other airports based upon comparative collections under this tax. In no case shall the amount apportioned to the airport be less than the highest

amount apportioned in any one of the previous five years.

Section 2. This act shall take effect immediately.

Effective date.

Approved—The 12th day of March, A. D. 1957.

GEORGE M. LEADER

## No. 4

## AN ACT

Amending the act of June 25, 1941 (P. L. 159), entitled "An act amending, revising, consolidating and changing the law relating to the borrowing of money by certain political subdivisions, the authorization, issuance and sale of general obligation bonds as herein defined, of bonds imposing no general obligation of debt and of bonds not deemed to constitute a debt for certain purposes, and to the funding of debt and the refunding of bonds; regulating the keeping and use of sinking funds; imposing powers and duties upon the Department of Internal Affairs and

upon corporate bodies and officers of political subdivisions; imposing penalties, and repealing existing laws," defining the records to be kept by the department and authorizing the disposal of unneeded material relative to existing records.

Municipal Borrowing Law.

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

Section 304, act of June 25, 1941, P. L. 159, as amended.

Section 1. Section 304, act of June 25, 1941 (P. L. 159), known as the "Municipal Borrowing Law," is amended to read:

Section 304. Records of Department.—The department shall keep a record of all approvals and disapprovals made, [and the same] and each record shall contain (i) the name of the municipality, (ii) the purpose of the issue, (iii) the amount authorized and amount issued, (iv) the interest rate, (v) the schedule of maturities, (vi) the date of the bonds and where payable, (vii) the assessed valuation, (viii) electoral or non-electoral, (ix) whether callable and how, (x) whether bonds are serial or exceptions as set forth in section 210 of this act and (xi) the approval number and date of approval. Such records shall be [a public record] public records, and copies thereof certified under the hand and seal of the Secretary of Internal Affairs shall be admitted in evidence in all courts and elsewhere.

If the information required by this section is retained and properly filed by the department as to all records of approvals and disapprovals in its possession at the time this amendment becomes effective, all other material papers and data relative to such existing records may be disposed of as waste paper in the manner prescribed by the Adminstrative Code\* of 1929.

Effective date.

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of March, A. D. 1957.

GEORGE M. LEADER

## No. 5

## AN ACT

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," fixing the status of the law librarian and making him eligible for membership in the county employes retirement plan.

<sup>• &</sup>quot;of 1929" omitted from original.