

## No. 37

## AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," requiring repayment of pension fund contributions to members of the police department or fire department, who leave the service prior to eligibility for a pension.

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

The Third Class City Code.

Section 1. The act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), is amended by adding, after section 4307, a new section to read:

Act of June 23, 1931, P. L. 932, reenacted and amended June 28, 1951, P. L. 662, amended by adding a new section 4308.

*Section 4308. Repayment Before Retirement.*—If for any cause any member of the police force contributing to the pension fund shall cease to be a member of the force before he becomes entitled to a pension, the total amount of the contributions paid into the pension fund by such member shall be refunded to him in full, without interest. If any such member shall have returned to him the amount contributed, and shall afterward again become a member of the police force, he shall not be entitled to the pension designated until twenty years after his reemployment, unless he shall return to the pension fund the amount withdrawn, in which event the period of twenty years shall be computed from the time the member first became a member of the police force, excluding therefrom any period of time during which the member was not employed by the police force. In the event of the death of a member of the police force not in the line of service before the member becomes entitled to the pension aforesaid, the total amount of contributions paid into the pension fund by the member shall be paid over to his estate.

Section 2. The act is amended by adding, after section 4326, a new section to read:

Act amended by adding a new section 4327.

*Section 4327. Repayment Before Retirement.*—If for any cause any member of the fire department contributing to the pension fund shall cease to be a member of the fire department before he becomes entitled to a pension, the total amount of the contributions paid into the pension fund by such member shall be refunded to him in full without interest. If any such member shall have returned to him the amount contributed, and shall afterward again become a member of the fire department, he shall not be entitled to the pension designated until twenty-five years after his reemployment, unless he shall return to the pension fund the amount withdrawn, in

*which event the period of twenty-five years shall be computed from the time the member first became a member of the fire department, excluding therefrom any period of time during which the member was not employed by the fire department. In the event of the death of a member of the fire department not in the line of service before the member becomes entitled to the pension aforesaid, the total amount of contributions paid into the pension fund by the member shall be paid over to his estate.*

APPROVED—The 30th day of April, A. D. 1957.

GEORGE M. LEADER

No. 38

AN ACT

Reenacting and amending the act of August 24, 1951 (P. L. 1417), entitled, as amended, "An act to provide revenue for State purposes by imposing a property tax, for a limited period of time, on the net incomes derived from sources within the Commonwealth of certain corporations, joint-stock associations, and limited partnerships; excluding certain income; providing for the assessment, collection, settlement and resettlement of taxes, and reviews and appeal therefrom; conferring powers and imposing duties on certain persons, corporations, joint-stock associations, limited partnerships, State and county officers, boards and departments; making an appropriation; and providing penalties," imposing the tax permanently and amending the definition of net income.

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

Section 1. The title and all the sections of the act of August 24, 1951 (P. L. 1417), known as the "Corporation Income Tax Law," reenacted and amended September 27, 1955 (P. L. 626), and the act amended May 24, 1956 (P. L. 1682), are reenacted and amended to read:

An Act

To provide revenue for State purposes by imposing a property tax [, for a limited period of time,] on the net incomes derived from sources within the Commonwealth of certain corporations, joint-stock associations, and limited partnerships; excluding certain income; providing for the assessment, collection, settlement and resettlement of taxes, and reviews and appeal therefrom; conferring powers and imposing duties on certain persons, corporations, joint-stock associations, limited partnerships, State and county officers, boards and departments; [making appropriations;] and providing penalties.

Corporation  
Income Tax  
Law.

Title and all  
sections of act  
of August 24,  
1951, P. L. 1417,  
reenacted and  
amended Septem-  
ber 27, 1955,  
P. L. 626, and  
act amended  
May 24, 1956,  
P. L. 1682, re-  
enacted and  
amended.

Title.