

file such a bond, it shall give notice to such taxpayer to that effect, specifying the amount of the bond required. The taxpayer shall file such bond within five days after the giving of such notice by the department unless, within such five days, the taxpayer shall request, in writing, a hearing before the Secretary of Revenue or his representative at which hearing the necessity, propriety and amount of the bond shall be determined by the Secretary or such representative. Such determination shall be final and shall be complied with within fifteen days after [the taxpayer is given] notice thereof *is mailed to the taxpayer.*

(b) Securities in Lieu of Bond. In lieu of the bond required by this section, securities approved by the department, or cash in such amount as [he] *it* may prescribe, may be deposited. Such securities or cash shall be kept in the custody of the department who may, at any time without notice to the depositor, apply them to any tax and/or interest or penalties due, and for that purpose the securities may be sold by the department at public or private sale, upon five days written notice to the depositor.

(c) *Failure to File Bond.* The department may file a lien pursuant to section 548 against any taxpayer who fails to file a bond when required to do so under this section. All funds received upon execution of the judgment on such lien shall be refunded to the taxpayer with three percent interest should a final determination be made that he does not owe any payment to the department.

Section 14. This act shall take effect immediately and the amendment to section 203 of the "Selective Sales and Use Tax Act," shall be retroactive to March 6, 1956. Effective dates.

APPROVED—The 9th day of May, A. D. 1957.

GEORGE M. LEADER

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No. 52

AN ACT

Amending the act of June 1, 1956 (P. L. 1944), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the Department of Highways; and making an appropriation out of the Motor License Fund; and repealing existing legislation," further defining the formula used to determine the amount of payments to be made to the political subdivisions.

Permanent allocation of highway funds.

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

Clause (1), section 4 and section 7, act of June 1, 1956, P. L. 1944, amended.

Section 1. Clause (1) of section 4 and section 7, act of June 1, 1956 (P. L. 1944), entitled "An act providing a permanent allocation of a part of the fuels and liquids fuels tax proceeds to cities, boroughs, incorporated towns and townships, for their road, street and bridge purposes; conferring powers and imposing duties on local officers and the Department of Highways; and making an appropriation out of the Motor License Fund; and repealing existing legislation," are amended to read:

Payment to municipalities by formula.

Section 4. The money hereby appropriated to municipalities shall be paid to the municipalities in accordance with the following formula and subject to the provisions of this act:

The formula.

(1) The money hereby allocated shall be paid to the cities, boroughs, towns and townships in accordance with the following formula:

Six-tenths of this allocation divided by the total miles of public roads and streets which are maintained by municipalities. Multiplied By The number of miles in the particular municipality.

Plus Four-tenths of this allocation divided by the total official population of the municipalities as of January first of the year in which the money is to be paid to the municipalities. Multiplied By The official population of the particular municipality as of January first of said year.

(Amount due the particular municipality.)

Specific purpose of expenditures.

To be expended by the authorities of the respective municipalities for the maintenance, repair, construction or reconstruction of such public roads or streets, including bridges, culverts and drainage structures for which they are legally responsible. Where road or bridge work is performed by the political subdivision the moneys herein allocated may be used only for labor, hiring of equipment, pay rolls, purchase of material, including repair parts necessary for the maintenance of equipment, small tools, road drags and snow fences.

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Section 7. (a) The calculation of mileage shall be determined, annually, as of the first day of January by the Department of Highways from reports submitted by the municipalities.

Determination  
of calculation  
of mileage.

(b) The calculations involving population shall be made by the Department of Highways, and shall be based on the latest available official census figures [where] *determined on or before the first day of January in the year the money is to be paid to the municipalities.* Where the population of any municipality changes by reason of annexation, withdrawal or dissolution, the Department shall not be presumed to have notice of such change until furnished with a statement approved by all affected political subdivisions or with an order of a court of competent jurisdiction.

Determination  
of calculation  
of population.

Section 2. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 9th day of May, A. D. 1957.

GEORGE M. LEADER

No. 53

### AN ACT

Authorizing the Department of Highways to conduct a study and survey to determine the advisability of constructing a bridge across the Susquehanna River between the borough of Kingston and Plains Township, both situate in Luzerne County.

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

Section 1. The Department of Highways is hereby empowered and its duty shall be to conduct a study and survey, at or near Church Street, in the Borough of Kingston, on the west side of the Susquehanna River, to a point between the Wilkes-Barre Connecting Railroad Bridge and Midvale, in Plains Township, on the east side of the river, both situate in Luzerne County, or a more suitable location in the same general area, to determine the advisability of constructing as part of the State highway system an additional bridge crossing the Susquehanna River between such political subdivisions. In such study and survey due regard shall be had to the necessity and importance of such a bridge from a traffic viewpoint as well as to the consideration of cost and feasibility of the bridge at such location.

Department of  
Highways au-  
thorized to make  
a study and  
survey to con-  
struct a bridge  
in Luzerne  
County.

APPROVED—The 9th day of May, A. D. 1957.

GEORGE M. LEADER