

No. 160

AN ACT

Transferring inheritance tax commissions of the Register of Wills of Philadelphia County to the Department of Revenue.

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

Inheritance tax commissions.

Section 1. Inheritance tax commissions paid annually to the Register of Wills of Philadelphia County shall *hereafter be paid directly to the Department of Revenue.

Inheritance tax commissions shall be paid to Department of Revenue.

Section 2. The Department of Revenue shall transfer the inheritance tax commissions formerly paid directly to the Register of Wills of Philadelphia County to the City Treasurer in order that the commissions may then be paid to the Register of Wills of Philadelphia County after proper city pension deductions are made.

Department of Revenue shall pay the same to City Treasurer of Philadelphia.

Section 3. Section 21, act of June 20, 1919 (P. L. 521), entitled, as amended, "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," amended June 4, 1937 (P. L. 1597), is repealed in so far as it is inconsistent herewith.

Repeal of inconsistent law.

Section 4. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 7th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 161

AN ACT

Amending the act of May 29, 1956 (P. L. 1804), entitled "An act providing for the establishment of police pension funds or pension annuities in certain boroughs, towns and townships, and

* "thereafter" in original.

the regulation and maintenance thereof; providing for an actuary; continuance of existing funds or transfer thereof to funds herein established; prescribing rights of beneficiaries; contributions by members; providing for expenses of administration; continuation of existing authority to provide annuity contracts; credit for military service; refunds; exempting allowances from judicial process; and repealing certain acts," further providing for the compensation of pension or retirement benefits.

Police pensions
in boroughs,
towns and
townships.

Section 5, act of
May 29, 1956,
P. L. 1804,
amended July 10,
1957, P. L. 676,
further amended.

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

Section 1. Section 5, act of May 29, 1956 (P. L. 1804), entitled "An act providing for the establishment of police pension funds or pension annuities in certain boroughs, towns and townships, and the regulation and maintenance thereof; providing for an actuary; continuance of existing funds or transfer thereof to funds herein established; prescribing rights of beneficiaries; contributions by members; providing for expenses of administration; continuation of existing authority to provide annuity contracts; credit for military service; refunds; exempting allowances from judicial process; and repealing certain acts," amended July 10, 1957 (P. L. 676), is amended to read:

Section 5. Payments made under the provisions of this act shall not be a charge on any other fund in the treasury of any borough, town or township, or under its control, save the police pension fund herein provided for. The basis for determining any pension payable under this act, following retirement of any member of the force meeting the service and age qualifications of the ordinance or resolution establishing a police pension fund, shall be as follows:

Monthly pension or retirement benefits shall be one-half the monthly average salary of such member during the last sixty months of employment. Such pension or retirement benefits for any month shall be computed as the sum of (i) any pension benefits from pension plans heretofore established by a private organization or association for the members of the police force *but only to the extent that this Commonwealth or any of its municipalities shall have contributed to such pension plan moneys raised by taxation*, (ii) primary benefits under Federal social security laws for which the officer may be eligible because of age, and (iii) benefits from the police pension fund established pursuant to this act to the extent necessary to bring the total benefits in any month up to one-half the aforesaid monthly average salary. *If this Commonwealth or one of its municipalities shall have contributed moneys raised by taxation to a pension plan established by a private organization or association*

for the members of the police force, the pension benefits to be taken into account under clause (i) of this paragraph shall be that proportion of the total pension benefits payable under clause (i) as the assets attributable to contributions of moneys raised by taxation bear to the total assets of the pension plan. In the case of the payment of pensions for permanent injuries incurred in service and to families of members killed in service, the amount and commencement of the payments shall be fixed by regulations of the governing body of the borough, town or township.

APPROVED—The 8th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 162

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for the purchasing of used supplies of the first class.

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

Public School
Code of 1949.

Section 1. Section 806, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended May 24, 1951 (P. L. 397), is amended to read:

Section 806, act
of March 10,
1949, P. L. 30,
amended May 24,
1951, P. L. 397,
further amended.

Section 806. Purchase of Supplies of the First Class.

—(a) When it is deemed necessary to purchase desks or other supplies of the first class, costing three hundred dollars (\$300) or more, the board of school directors in any district shall solicit sealed quotations from two or more firms, manufacturers, or dealers in such supplies. Such quotations shall be opened at a regular or special meeting of the board of school directors. The board shall accept the bid of the lowest responsible bidder when the kinds and quality of supplies and equipment offered are the same or are equal, but they shall have the right to reject any and all bids or select a single item from any bid. Any school district may purchase school furniture and other equipment from another school district without asking for competitive bids.

(b) *Any school district may purchase used furniture or equipment at fair market value without asking for competitive bids. Used furniture or equipment, costing three hundred dollars (\$300) or more, may be purchased only when fair market value has been determined by an*