

ance Fund to ascertain its financial condition and its ability to fulfill its obligations, whether the State Workmen's Insurance Board in managing the fund has complied with the provisions of law relating to the fund, and any other facts relating to its business methods and management, and the equity of the board's plans and dealings with its policyholders.

Access to books,
etc.

Section 2. For the purpose of any *inspection and examination* [and audit] authorized by this act, the Insurance Commissioner, his deputy or his examiners, shall have free access to all the books, records and papers pertaining to the State Workmen's Insurance Fund, and all persons charged with the management of the fund or connected therewith as employes are hereby directed and required to give to the Insurance Commissioner, his deputy or officers, the means, facilities and opportunity for such examination and audit.

Expenses of audit.

Section 3. The expenses incurred by the Insurance [Department] *Commissioner* in making any *inspection and examination* [and audit] under the provisions of this act shall be ascertained by the [department] *Commissioner*, and shall be certified to the State Workmen's Insurance Board, whereupon the board shall draw its warrant for the payment thereof to the [department] *Insurance Department* out of the State Workmen's Insurance Fund. Any amount so received by the Insurance Department shall be paid by it into the General Fund, through the Department of Revenue. The moneys in the State Workmen's Insurance Fund are hereby appropriated for payment of expenses of [audits] *inspections* and examinations made under this act.

Appropriation.

APPROVED—The 26th day of July, A. D. 1961.

DAVID L. LAWRENCE

No. 388

AN ACT

Amending the act of August 5, 1932 (P. L. 45), entitled "An act empowering cities of the first and second classes to levy, assess and collect, or to provide for the levying, assessment and collection of, certain additional taxes 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," requiring the State Treasurer and other State officials to deduct the tax imposed by any first class city upon salaries, wages and other compensation paid to officers and employes of the Commonwealth domiciled or performing services within that city and to make a return and remit the tax so deducted to the revenue commissioner of such city.

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

Section 1. The title and section 1, act of August 5, 1932 (P. L. 45), entitled "An act empowering cities of the first and second classes to levy, assess and collect, or to provide for the levying, assessment and collection of, certain additional taxes 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," are amended to read:

Title and section 1, act of August 5, 1932, P. L. 45, amended.

AN ACT

Empowering cities of the first [and second classes] *class* to levy, assess and collect, or to provide for the levying, assessment and collection of, certain additional taxes 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.

New title.

Section 1. (a) Be it enacted, &c., That from and after the effective date of this act, the council of any city of the first [or second] class shall have the authority by ordinance, for general revenue purposes, to levy, assess and collect, or provide for the levying, assessment and collection of, such taxes on persons, transactions, occupations, privileges, subjects and personal property, within the limits of such city of the first [or second] class, as it shall determine, except that such council shall not have authority to levy, assess and collect, or provide for the levying, assessment and collection of, any tax on a privilege, transaction, subject or occupation, or on personal property, which is now or may hereafter become subject to a State tax or license fee. If, subsequent to the passage of any ordinance under the authority of this act, the General Assembly shall impose a tax or license fee on any privilege, transaction, subject or occupation, or on personal property, taxed by any city of the first [or second] class hereunder, the act of Assembly imposing the State tax thereon shall automatically vacate the city ordinance passed under the authority of this act as to all taxes accruing subsequent to the effective date of the act imposing the State tax or license fee. It is the intention of this section to confer upon cities of the first [and second classes] *class* the power to levy, assess and collect taxes upon any and all subjects of taxation which the Commonwealth has power to tax but which it does not now tax or license, subject only to the foregoing provisions that any tax upon a subject which the Common-

Cities of first class.

Levy and collection of additional taxes.

Effect of State tax or license fee.

Legislative intent.

wealth may hereafter tax or license shall automatically terminate upon the effective date of the State act imposing the new tax or license fee.

Deduction.

(b) It shall be the duty of the State Treasurer or other appropriate State official at the time of payment of the salary, wage or other compensation to any officer or employe of the Commonwealth of Pennsylvania, with the exception of elected officials, domiciled or rendering services within any first class city, to deduct any tax imposed by such city on the salary, wage or other compensation paid by the Commonwealth to any officer or employe thereof.

Returns and remittance.

(c) The State Treasurer or other appropriate State official shall on or before the last day of April, July, October and January of each year, beginning with October, 1961, make a return on a form furnished by or obtainable from the revenue commissioner of such city and remit to the revenue commissioner the amount of tax so deducted for the three month period ending on the last day of the month preceding.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 26th day of July, A. D. 1961.

DAVID L. LAWRENCE

No. 389

AN ACT

To protect the public of the Commonwealth against vendors who misleadingly present their products as having been made by the blind, and to prevent misleading use of the word blind in titles of organizations offering products for sale, and providing penalties.

Products made by the blind.

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

Unlawful to sell products not made by the blind as blind-made products.

Section 1. It shall be unlawful for any person, firm, corporation, company or partnership to sell, or offer to sell, to the public any merchandise or other products of any nature, which are represented to be blind-made products, unless the merchandise or other products have been actually made or manufactured by blind persons as defined in this act, or if such merchandise or other products are made or manufactured by a corporation, association or partnership, it shall be unlawful for such products to be sold or offered for sale to the public as blind-made products unless they are blind-made products as defined in this act.