

## No. 177

## AN ACT

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," further regulating the making of contracts.

Second Class  
County Code.

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

Subsection (b),  
section 2001, act  
of July 28, 1953,  
P. L. 723,  
amended.

Section 1. Subsection (b) of section 2001, act of July 28, 1953 (P. L. 723), known as the "Second Class County Code," is amended to read:

Section 2001. County Commissioners to Make Contracts.—

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(b) The acceptance of bids shall only be made by public announcement at the meeting at which bids are received or at [a] *any* subsequent meeting, the time and place of which shall be publicly announced when bids are received. [If for any reason one or both of the above meetings shall not be held, the same business may be transacted at any subsequent meeting, if at least five (5) days notice thereof shall be published in the newspaper aforesaid.]

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Sections 2701,  
2702, 2703 and  
2704 of act,  
repealed.

Section 2. Sections 2701, 2702, 2703 and 2704 of the act are repealed.

Act amended by  
adding a new  
section 2704.1.

Section 3. The act is amended by adding, after section 2704, a new section to read:

*Section 2704.1. Bridge Contracts.—The letting of all contracts to build, rebuild or repair any bridge shall be in accordance with the provisions of Article XX of this act.*

Section 2722 and  
subsection (c),  
section 2904 of  
act, amended.

Section 4. Section 2722 and subsection (c) of section 2904 of the act are amended to read:

Section 2722. Contracts for Work.—Whenever it may be necessary to paint any of the county bridges and tighten the bolts thereof, as required by the preceding section, where the cost of such work exceeds [five hundred dollars (\$500), the county commissioners shall cause to be published, at least once a week for four successive weeks in two newspapers of the county, a list of such bridges, stating their location and specifying the kind and quantity of paint to be used and asking for sealed bids for furnishing the material and doing the work upon each separate bridge. The contract for material and work upon each bridge shall be given to the

lowest responsible bidder.] *one thousand dollars (\$1000), the letting of contracts for such work shall be in accordance with Article XX of this act.*

Section 2904. General Provisions.— \* \* \*

(c) Contracts for Improvements. After said surveys and plans and the petition to the court of quarter sessions have been approved by the court, and the road, tunnel, subway or underground road ordered to be made and constructed in accordance therewith, the commissioners shall invite proposals and let contracts for the making and constructing of the same or such parts of the same as the commissioners shall deem proper, in accordance with the provisions of Article XX of this act [and of sections 2518 and 2519 and such provisions of Article XXVIII of this act as establish additional requirements for advertising for bids, for inspection of plans and specifications by bidders, and for the dating and marking of bids filed].

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APPROVED—The 26th day of July, A. D. 1963.

WILLIAM W. SCRANTON

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No. 178

AN ACT

Amending the act of June 15, 1961 (P. L. 373), entitled "An act providing for the imposition of certain taxes upon the transfer of property passing from a decedent who was a resident of the Commonwealth at the time of his death or presumed death and of property having its situs in the Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death or presumed death; imposing additional taxes to equal Federal Estate Tax Credits; defining and taxing certain transfers made in contemplation of death, or to take effect in possession or enjoyment at or after death; defining as a transfer and taxing the right of survivorship in certain property as to which such right exists; defining and exempting from tax, transfers to certain persons or for certain purposes or of certain property; providing for the valuation of property and interests in property, the transfer of which is subject to tax; defining and allowing deductions from the value of property, the transfer of which is subject to tax; providing for the persons ultimately liable for taxes in the absence of a direction by the decedent to the contrary; providing for the reporting of transfers and collection of taxes; imposing penalties upon banks or other financial institutions for failure to give notice to the Department of Revenue of the death of a party to a joint or trust deposit therein and upon persons who fail to file tax returns and documents; providing for the compromise of taxes in the case of alleged nonresidents of the Commonwealth; making it unlawful for any person to make a false re-