

until paid. *The lien shall be given the effect of a judgment and a writ of execution may issue directly without prosecution to judgment of a writ of scire facias. Any property sold in execution shall be sold in compliance with the procedure provided for municipal claims in section 31.2, act of May 16, 1923 (P. L. 207), subject to all prior claims, mortgages, ground rents, charges and estates.*

(c) The lien shall continue for five years and may be revived and continued in the manner now or hereafter provided for revival of judgments, or by the filing of a suggestion of nonpayment and averment of default in the form hereinafter provided, within each period of five years following—

(1) The date on which the certified record of self-assessed taxes was entered and docketed,

(2) The date on which a [writ of scire facias] *petition and rule* was [issued thereon] *filed*,

(3) The date on which any judgment *on the petition and rule* was entered [thereon],

(4) The date on which a previous suggestion of nonpayment and averment of default was filed,

(5) The date on which a judgment of revival was obtained thereon.

* * * * *

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 456

AN ACT

Granting reciprocity in the courts of this Commonwealth to any state or its political subdivision in determining and enforcing tax liabilities.

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

Reciprocity Tax Statute.

Section 1. Short Title.—This act shall be known and may be cited as the “Reciprocity Tax Statute.”

Section 2. Enforcement of Taxes Imposed by Other States.—The courts of this Commonwealth shall recognize and enforce liabilities for taxes lawfully imposed by any other state or any political subdivision thereof, which extends a like comity to this Commonwealth and any political subdivision thereof, and the duly authorized

officer of any such state or a political subdivision thereof may sue for the collection of such a tax in the courts of this State. A certificate by the Secretary of State of such other state that an officer suing for collection of such a tax is duly authorized to collect the same shall be conclusive proof of such authority.

Section 3. Interest and Penalties.—For the purposes of this article the words “tax” and “taxes” shall include interest and penalties due under any state taxing statute or local ordinance or resolution. Liability for such interest or penalties, or both, shall be recognized and enforced by the courts of this Commonwealth to the same extent that the laws of such other state permit the enforcement in its courts of liability due under a taxing statute of this Commonwealth or ordinance of any political subdivision thereof.

Section 4. Effective Date.—This act shall take effect immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 457

AN ACT

Amending the act of June 24, 1937 (P. L. 2051), entitled, as amended, “An act relating to public assistance; providing for and regulating assistance to certain classes of persons designated and defined as dependent children, aged persons, blind persons and other persons requiring relief; providing for the administration of this act by the Department of Public Welfare and county boards of assistance hereby created for this purpose; authorizing the Department of Public Welfare to cooperate with, and to accept and disburse moneys received from, the United States Government for assistance to such persons; providing for the liquidation of the State Emergency Relief Board, Boards of Trustees of the Mothers’ Assistance Fund, and Boards of Trustees of Pension Fund for the Blind; and repealing laws relating to mothers’ assistance, pensions for the blind, old age assistance, and the State Emergency Relief Board,” providing for community work and training programs for employable recipients of general assistance and of assistance for which Federal financial participation is available, and repealing certain acts and other provisions of this act relating thereto.

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

Public Assistance Law.

Section 1. Clause (1) of section 4, act of June 24, 1937 (P. L. 2051), known as the “Public Assistance Law,” is repealed.

Clause (1), section 4, act of June 24, 1937, P. L. 2051, repealed.