

licensure; providing for the granting, cancellation, suspension and revocation of licenses; preserving the rights of existing licenses; providing for the promulgation of rules and regulations; transfer of jurisdiction and records to the board; regulation of schools of chiropody; reciprocity; and providing penalties and remedies," including within the definition of chiropody the use, administration and dispensing of drugs with local effect.

Chiropody Act of 1956.

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

Clause (A), section 2, act of March 2, 1956, P. L. 1206, amended.

Section 1. Clause (A) of section 2, act of March 2, 1956 (P. L. 1206), known as the "Chiropody Act of 1956," is amended to read:

Section 2. Definitions.—The following words or phrases, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this section.

(A) "Chiropody" shall mean the diagnosis of foot ailments and the practice of minor surgery upon the feet, the padding, dressing and strapping of the feet, the making of models of the feet and palliative and mechanical treatment of functional disturbances of feet, *including the use, administration and dispensing of such drugs with local effect as are necessary in the practice of minor foot surgery and the treatment of disorders of the feet*, but not including the amputation of the leg, foot or toes or the treatment of systemic diseases of the bones, ligaments or muscles of the feet, or any part of the body.

* * * * *

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

WILLIAM W. SCRANTON

No. 469

AN ACT

Amending the act of July 25, 1953 (P. L. 560), entitled "An act to provide revenue for State purposes by imposing an excise tax upon any increase in capital, as defined, actually employed in Pennsylvania, by any foreign corporation, limited partnership or joint-stock association; requiring the filing of reports; providing for rights, powers and duties of the Department of Revenue, the taxpayers and officers thereof; imposing interest and penalties; and repealing a certain act relating to foreign corporations, limited partnerships and joint-stock associations," providing credit for excise tax in certain cases.

Taxation.

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

Section 2, act of July 25, 1953, P. L. 560, amended.

Section 1. Section 2, act of July 25, 1953 (P. L. 560), entitled "An act to provide revenue for State purposes by imposing an excise tax upon any increase

in capital, as defined, actually employed in Pennsylvania, by any foreign corporation, limited partnership or joint-stock association; requiring the filing of reports; providing for rights, powers and duties of the Department of Revenue, the taxpayers and officers thereof; imposing interest and penalties; and repealing a certain act relating to foreign corporations, limited partnerships and joint-stock associations," is amended to read:

Section 2. Imposition of Tax.—From and after the effective date of this act, every foreign corporation, in addition to complying with all the laws of the Commonwealth now or hereafter in effect, shall, for the privilege of exercising its franchises in Pennsylvania, pay to the Department an excise tax of one-third of one per centum upon the amount of any increase of capital actually employed wholly within this Commonwealth: *Provided, That credit shall be allowed for said excise tax in the following cases:*

(1) Merger of domestic corporation or corporations and/or foreign corporation or corporations with a foreign corporation and the surviving foreign corporation in the merger is then authorized, or will immediately thereafter be authorized, by a certificate of authority to transact business in this Commonwealth;

(2) Consolidation of two or more foreign corporations or of domestic and foreign corporations (one or more of each), and the corporation formed by the consolidation is a foreign corporation which is then authorized, or will immediately thereafter be authorized, by a certificate of authority to transact business in this Commonwealth.

*In such cases, the surviving or consolidated foreign corporation shall be entitled to credit upon any excise tax due and payable hereunder equal to the excise tax computed at the rate of one-third of one per *centum on the value of the assets of the merging or consolidating foreign corporation or corporations actually employed by such surviving or consolidated foreign corporation wholly within this Commonwealth within the provisions and intent of this act, and such proportion of the total bonus and/or excise tax of the merging or consolidating domestic corporation or corporations paid or relieved from payment on its authorized or issued and outstanding capital stock, determined by the ratio that the value of the assets of such domestic corporation or corporations actually employed by such surviving or consolidated foreign corporation within this Commonwealth within the provisions and intent of this act bears to the value of the total assets of such domestic corporation.*

* "cent" in original.

Effective date
and applicability.

Section 2. This act shall take effect January 1, 1963, and shall be applicable to the initial and annual excise tax reports required to be filed by foreign corporations during or for the calendar year period ending December 31, 1963, or during or for any fiscal year period beginning in the calendar year 1963, and each year thereafter.

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

WILLIAM W. SCRANTON

No. 470

AN ACT

Amending the act of July 15, 1957 (P. L. 901), entitled "An act giving cities of the third class the right and power to adopt one of several plans of optional charters and to exercise the powers and authority of local self-government subject to certain restrictions and limitations; providing procedures for such adoption and defining the effect thereof," further providing for the number and selection of city charter commissioners.

Optional Third
Class City Char-
ter Law.

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

Subsection (a),
section 201, act
of July 15, 1957,
P. L. 901,
amended Septem-
ber 23, 1959,
P. L. 938, fur-
ther amended.

Section 1. Subsection (a) of section 201, act of July 15, 1957 (P. L. 901), known as the "Optional Third Class City Charter Law," amended September 23, 1959 (P. L. 938), is amended to read:

Section 201. (a) Whenever authorized by ordinance of the council, or upon petition of the registered voters of any city to the county board of elections of the county wherein the city is located, an election shall be held in the city upon the question: "Shall a charter commission of seven members (or any designated number up to and including fifteen) be elected to study the charter and form of government of the city of and to consider a new charter and to make recommendations thereon?" The petition calling for such election shall be in the form required by subsection (b) hereof, and shall be signed by at least fifteen per centum of the registered voters of the city.

Within five days after the final enactment of an ordinance authorizing such election, the city clerk shall file a certified copy of the ordinance with the county board of elections, together with a copy of the question to be submitted to the electors. At the next municipal or general election occurring not less than sixty days after the filing of the ordinance or the petition with the county election board, it shall cause the question above stated to be submitted to the electors of the city as other ques-