

be deducted from the entire amount now received and to be received the sum of [sixty thousand dollars (\$60,000)] *eighty thousand dollars (\$80,000)* to be allocated to the Department of the Auditor General to defray costs and expenses of auditing the funds and accounts receiving disbursement from said entire amount, and the department of the Auditor General shall make such audits of the funds and accounts receiving disbursements from said entire amount. Any and all sums of said allocation not utilized in making said audits shall be returned to the General Fund for distribution in accordance with the terms of Formula 3 of the act herein amended.

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Section 2. This act shall take effect immediately.

Act effective immediately.

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

WILLIAM W. SCRANTON

No. 477

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 payments on account of pre-employment training.

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

Public School Code of 1949.

Section 1. Section 2507, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended September 12, 1961 (P. L. 1263), is amended to read:

Section 2507, act of March 10, 1949, P. L. 30, amended September 12, 1961, P. L. 1263, further amended.

Section 2507. Payments on Account of Approved Vocational Extension Classes and Pre-employment Training.—Every school district and every vocational school district, regardless of classification, shall be paid by the Commonwealth for every school year, on account of approved vocational extension classes and pre-employment training, eighty per cent (80%) of the sum which was expended by the district for the compensation of vocational extension and pre-employment training teachers and supervisors. For the purpose of computing reimbursement, the maximum compensation shall be four dollars (\$4.00) per hour and the amount expended for supervisory salaries shall not exceed twenty per cent (20%) of the sum expended for teachers' salaries: Provided, That in special cases when travel time or unusual

preparation of instructional materials or other factors result in an inadequate compensation, the Department of Public Instruction may approve additional reimbursable employment time for such additional services upon the submission of adequate substantiative evidence from the responsible superintendent of schools.

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

WILLIAM W. SCRANTON

No. 478

AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain State and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," imposing a lien for unpaid taxes, requiring the entry and indexing thereof of record, establishing priority and duration of liens and providing for their renewal.

The Realty Transfer Tax Act.

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

Act of December 27, 1951, P. L. 1742, reenacted and amended February 9, 1961, P. L. 13, amended by adding a new section 10.2.

Section 1. The act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (P. L. 13), is amended by adding, after section 10.1, a new section to read:

Tax determined due is a lien.

*Section 10.2. (a) Any tax determined to be due by any person hereunder and remaining unpaid after demand for the same, and all penalties and interest thereon, shall be a lien in favor of the Commonwealth upon the property, both real and personal, of such person but only after said lien has been entered and docketed of record by the prothonotary of the county where such property is situated. The department may at any time transmit to the prothonotaries of the respective counties certified copies of all liens for such taxes, penalties and interest, and it shall be the duty of each prothonotary receiving the lien to enter and docket the same of record in his office, which lien shall be indexed as judgments are now indexed. A writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, That not less than ten days before issuance of any execution on*