#### ARTICLE XXI

# Special Powers and Duties of the County

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# (p) Public Defenders

Section 2199.1. Appropriations for Public Defenders.—The board of commissioners may appropriate moneys for payment to nonprofit public defender associations or societies, county bar associations or individual attorneys-at-law who act as public defenders for indigent persons charged with a felony other than murder or with a misdemeanor. Payment from such appropriations shall be made only upon order of court after proper notice to the county.

APPROVED-The 27th day of August, A. D. 1963.

# WILLIAM W. SCRANTON

# No. 524

# 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," authorizing a credit for certain taxes paid if the property is sold within one year, and redefining "Document" so as to exclude certain transfers from corporations operating State-aided housing projects.

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

Section 1. The definition of "Document" in section 2, act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended February 9, 1961 (P. L. 13) and amended June 15, 1961 (P. L. 426), August 12, 1961 (P. L. 985) and September 15, 1961 (P. L. 1310), is amended to read:

Section 2. The following words when used in this act shall have meanings ascribed to them in this section, except in those instances where the context clearly indicates a different meaning:

The Realty Transfer Tax Act. Definition of "Document,"

"Document," section 2, act of December 27, 1951, P. L. 1742, reenacted and amended February 9, 1961, P. L. 13, and amended June 15, 1961, P. L. 985 and September 15, 1961, P. L. 1310, further amended.

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"Document." Any deed, instrument or writing whereby any lands, tenements or hereditaments within this Commonwealth or any interest therein shall be quitclaimed, granted, bargained, sold, or otherwise conveyed to the grantee, purchaser, or any other person, but does not include wills, mortgages, transfers between corporations operating housing projects pursuant to the Housing and Redevelopment Assistance Law and the shareholders thereof, transfers between nonprofit industrial development agencies and industrial corporations purchasing from them, and transfers between husband and wife. transfers between persons who were previously husband and wife but who have since been divorced provided such transfer is made within three months of the date of the granting of the final decree in divorce and the property or interest therein subject to such transfer was acquired by the husband and wife or husband or wife prior to the granting of the final decree in divorce, transfers between parent and child or the spouse of such a child or between parent and trustee for the benefit of a child or the spouse of such child, by and between a principal and straw party for the purpose of placing a mortgage or ground rent upon the premises, correctional deeds without consideration, transfers to the United States, the Commonwealth of Pennsylvania, or to any of their instrumentalities, agencies or political subdivisions, by gift, dedication or deed in lieu of condemnation or deed of confirmation in connection with condemnation proceedings, or reconveyance by the condemning body of the property condemned to the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation, leases, a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor-borrower upon the repayment of the debt, or a transfer by the owner of previously occupied residential premises to a builder of new residential premises when such previously occupied residential premises is taken in trade by such builder as part of the consideration from the purchaser of a new previously unoccupied residential premises \*or any transfer from a purchase money mortgagor to the vendor holding the purchase money mortgage whether pursuant to a foreclosure or in lieu thereof or conveyances to municipalities pursuant to acquisition by munic-

<sup>\* &</sup>quot;or" not in original.

ipalities of tax delinquent properties at sheriff sale or tax claim bureau.

. . . . .

Section 2. The act is amended by adding, after section 3, a new section to read:

Section 3.1. Where there is a transfer of a residential property by a licensed real estate broker which property was transfered to him within the preceding year as part of the consideration for the purchase of other residential property, a credit for the amount of the tax paid at the time of the transfer to him shall be given to him toward the amount of the tax due upon the transfer. If the tax due upon the transfer from the licensed real estate broker is greater than the credit given for the prior transfer, the difference shall be paid, and if the credit allowed is greater than the amount of the tax due, no refund shall be allowed.

Section 3. This act shall take effect immediately and as to the definition of "Document" shall apply to all transfers from corporations operating State-aided housing projects after January 1, 1963.

APPROVED—The 27th day of August, A. D. 1963.

## WILLIAM W. SCRANTON

#### No. 525

### AN ACT

Amending the act of June 1, 1959 (P. L. 350), entitled "An act relating to the retirement of public school employes; amending, revising, consolidating and changing the laws relating thereto," redefining multiple service and the computation of benefits for members with multiple service, changing certain definitions, providing for dual coverage, further providing for multiple service credit in the case of certain members, further regulating the reduction of superannuation and withdrawal allowances and granting an option as to the method of receiving certain benefits.

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

Section 1. Clauses (7), (15.1) and (23) of section 102 of the act of June 1, 1959 (P. L. 350), known as the "Public School Employes' Retirement Code of 1959," clause (15.1) added and clause (23) amended August 4, 1959 (P. L. 599), are amended to read:

Section 102. Definitions.—The following words and August 4, 1959. P. L. 599, further phrases as used in this act, unless a different meaning amended.

Public School Employes' Retirement Code of 1959.

Clauses (7), (15.1) and (23), section 102 of act of June 1, 1959, P. L. 350; clause (15.1) added and clause (23) amended August 4, 1959, P. L. 599, further amended.

Act amended by adding a new section 3.1.

Effective date and applicability.