

includes salaries, wages, commissions, other compensation or net profits of businesses, professions or other activities, but in such proportion as hereinafter set forth, be credited to and allowed as a deduction from the liability of such persons for any other tax on salaries, wages, commissions, other compensation or on net profits of businesses, professions, or other activities imposed by any other political subdivision of this Commonwealth under the authority of this act.

Payment of any tax on income to any state or to any political subdivision thereof by residents thereof, pursuant to any State or local law, [shall,] may, at the discretion of the Pennsylvania political sub-

division imposing such tax, to the extent that such income includes

salaries, wages, commissions, or other compensation or net profits of businesses, professions or other activities but in such proportions as hereinafter set forth, be credited to and allowed as a deduction from the liability of such person for any other tax on salaries, wages, commissions, other compensation or net profits of businesses, professions or other activities imposed by any political subdivision of this Commonwealth under the authority of this act, if residents of the political subdivision in Pennsylvania receive credits and deductions of a similar kind to a like degree from the tax on income imposed by the other state or political subdivision thereof.

Payment of any tax on income to any State other than Pennsylvania or to any political subdivision located outside the boundaries of this Commonwealth, by residents of a political subdivision located in Pennsylvania shall, to the extent that such income includes salaries, wages, commissions, or other compensation or net profits of businesses, professions or other activities but in such proportions as hereinafter set forth, be credited to and allowed as a deduction from the liability of such person for any other tax on salaries, wages, commissions, other compensation or net profits of businesses, professions or other activities imposed by any political subdivision of this Commonwealth under the authority of this act.

Where a credit or a deduction is allowable in any of the several cases hereinabove provided, it shall be allowed in proportion to the concurrent periods for which taxes are imposed by the other state or respective political subdivisions, but not in excess of the amount previously paid for a concurrent period.

APPROVED—The 7th day of July, A. D. 1967.

RAYMOND P. SHAFER

No. 48

AN ACT

SB 314

Amending the act of April 9, 1929 (P. L. 177), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Common-

wealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined," increasing the membership of the State Police Force.

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

Section 1. Subsection (b) of section 205, act of April 9, 1929 (P. L. 177), known as "The Administrative Code of 1929," amended August 31, 1966 (Special Session No. 1, Act No. 6, P. L. 49), is amended to read:

Section 205. Pennsylvania State Police.—* * *

(b) The State Police Force shall consist of such number of officers and men, and shall be organized in such manner, as the Commissioner of Pennsylvania State Police, with the approval of the Governor, shall from time to time determine [However, The minimum complement of officers and men shall be two thousand one hundred officers and men and the maximum complement of officers and men shall not exceed two thousand three hundred fifty officers and men]: Provided, however, That during the fiscal year 1967-1968, the number of officers and men shall not exceed in the aggregate at any time, two thousand six hundred fifty persons, and during the fiscal year 1968-1969, the number of officers and men shall not exceed in the aggregate at any time, two thousand nine hundred fifty persons, and during the fiscal year 1969-1970, the number of officers and men shall not exceed in the aggregate at any time three thousand two hundred fifty persons, and during the fiscal year 1970-1971 and thereafter, the number of officers and men shall not exceed in the aggregate at any time three thousand five hundred fifty persons. State policemen, both officers and men, assigned to duty with the Pennsylvania Turnpike Commission, shall not be counted in determining the total number of officers and men in the State Police Force.

* * *

Section 2. This act shall take effect July 1, 1967.

APPROVED—The 12th day of July, A. D. 1967.

RAYMOND P. SHAFER