

tax money to a political subdivision other than the political subdivision entitled to receive such money if such failure to withhold or such incorrect transmittal of withheld taxes arises from incorrect information as to the employe's place of residence submitted by the employe: And provided further, That employers shall not be required by any local ordinance to withhold from compensation for any one of their employes for the occupational privilege tax more than one time in any fiscal period: And provided further, That the occupational privilege tax shall be applicable to employment in the period beginning January 1, of the current year and ending December 31 of the current year, except that taxes imposed for the first time shall become effective from the date specified in the ordinance or resolution, and the tax shall continue in force on a calendar year basis.

APPROVED—The 12th day of December, A. D. 1968.

RAYMOND P. SHAFER.

No. 378

AN ACT

HB 2723

Amending the act of May 22, 1935 (P. L. 233), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired, and disabled employees of the Bureau of Police in cities of the second class; providing a pension fund for said employees; and providing for the payment of certain dues, fees, assessments, fines, and appropriations thereto; regulating membership therein; creating a board for the management thereof; providing the amount, mode, and manner of payment to beneficiaries thereof, and for the care and disposition of said fund; providing for the payment into this fund by cities of the second class of all monies heretofore payable into any other funds, organizations, corporations, or associations having the same or similar purposes, and of such additional monies as may be necessary to carry out the provisions of this act," abolishing the time which certain persons must be members in order to qualify their surviving spouses for benefits and changing provisions relating to the basis of the pension allowance.

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

Section 1. Subsection (a) of section 11.2 and section 14, act of May 22, 1935 (P. L. 233), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired, and

disabled employees of the Bureau of Police in cities of the second class; providing a pension fund for said employees; and providing for the payment of certain dues, fees, assessments, fines, and appropriations thereto; regulating membership therein; creating a board for the management thereof; providing the amount, mode, and manner of payment to beneficiaries thereof, and for the care and disposition of said fund; providing for the payment into this fund by cities of the second class of all monies heretofore payable into any other funds, organizations, corporations, or associations having the same or similar purposes, and of such additional monies as may be necessary to carry out the provisions of this act," amended November 9, 1965 (P. L. 687), are amended to read:

Section 11.2 (a) A surviving spouse of any active member of the Police Pension Fund who:

(1) at the time of his death was in active service with the city; and

(2) had ¹ elected to be governed by the provisions of this amendment; and

(3) if he died prior to the effective date of this amending act and had completed at least twenty years' service; or if he dies after the effective date of this amending act, regardless of the length of his service,

[(4) had otherwise qualified for a pension;] shall be entitled to survivorship benefits equal to fifty per centum of the pension which would have been payable to such active member had he retired at the date of his death: Provided, That such employee shall have been married to his spouse for not less than two years prior to the date of his death and that the spouse was dependent upon such deceased employee at the time of his death.

* * *

Section 14. Beneficiaries under the fund, who retire or who become eligible to receive a pension allowance on or after November 9, 1965 and before the effective date of this [amendment,] amending act, shall be entitled to receive from the fund, per month, an amount equalling fifty per centum of the average monthly salary earned by the contributor as an employe of the Bureau of Police of the city during any five calendar years of service or the last sixty months immediately preceding retirement. Beneficiaries under the fund, who retire or who become eligible to receive a pension allowance on or after the effective date of this amending act, shall be entitled to receive from the fund, per month, an amount equalling fifty per centum of the average monthly salary earned by the contributor as

¹ "been" in original.

an employe of the Bureau of Police of the city during any three calendar years of service or the last thirty-six months immediately preceding retirement. If any employe has not been employed in the Bureau of Police at least five years, but is otherwise entitled to a pension, such employe's pension shall equal not less than fifty per centum of the amount which would constitute the average monthly salary or wages received by the beneficiary as an employe of the Bureau of Police. Pension payments shall always be payable on the third working day of each month and shall be for the preceding month.

APPROVED—The 12th day of December, A. D. 1968.

RAYMOND P. SHAFER.

No. 379

AN ACT

HB 2769

Amending the act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," abolishing the time which certain persons must be members in order to qualify their surviving spouses for benefits and changing provisions relating to the basis of the pension allowance.

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

Section 1. Subsection (a) of section 9.3 and subsection (a) of section 12, act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," subsection (a) of section 9.3 added August 27, 1963 (P. L. 1297), and clause (3) thereof and subsection (a) of section 12 amended November 9, 1965 (P. L. 679), are amended to read:

Section 9.3 (a). A surviving spouse of any active member of the fund who: