No. 253

## AN ACT

SB 919

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," providing for the payment of commissions to the county.

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

Section 1. Section 6, 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 September 16, 1961 (P.L.1355), is amended to read:

Section 6. The department shall prescribe, prepare and furnish stamps to each recorder of deeds, of such denominations and quantities as may be necessary, for the payment of the tax imposed and assessed by this act. [The department shall make provisions for the sale of such stamps in such places as it may deem necessary.]

The department shall [appoint the recorder of deeds in each county and other persons within or without the Commonwealth, as agents, in accordance with the provisions of The Fiscal Code, the act of April nine, one thousand nine hundred twenty-nine (Pamphlet Laws 343), as amended, for the sale of stamps to be used in paying the tax herein imposed upon documents, and may allow a commission to said agents of one per cent of the face value of the stamps: Provided, That any recorder of deeds acting as agent shall receive a minimum compensation of two hundred fifty dollars (\$250) per year.] allow each county a commission equal to one per cent of the face value of the stamps or two hundred fifty dollars (\$250) whichever is greater. The recorder of deeds shall pay the commission herein allowed to the general fund of the county. The department shall pay the premium or premiums on any bond or bonds required by law to be procured by [any agent recorder of deeds for the performance of [his] their duties under this act. [This section shall not be construed to require any recorder of deeds to accept appointment or serve as such agent.]

All moneys paid into the State Treasury during the effective period of this act shall be credited to the General Fund.

Section 2. This act shall take effect immediately and shall apply to all recorders of deeds appointed or elected on or after the Tuesday next following the first Monday of November, 1969.

APPROVED-The 25th day of November, A. D. 1970.

RAYMOND P. SHAFER

The foregoing is a true and correct copy of Act of the General Assembly No. 253.

Secretary of the Commonwealth.