tion whatsoever, for any official service or duty, any other fees than those so entered on said transcript.

Section 4. If any such sheriff shall neglect to render Penalty for the accounts required as aforesaid, or to pay over the moneys received for fees as required by this act, or shall wilfully neglect to make any proper entry in the book or books required to be kept, or shall wilfully neglect to charge for any official services the fees allowed by law, or shall take to his own use such fees, or fail to comply with any of the provisions of this act or neglect to discharge any of the duties herein imposed, the same shall be deemed a misdemeanor in office, and, in addition to the Misdemeanor in other penalties for such offenses, he shall, upon conviction thereof, refund the said sum or sums of money thus unlawfully received, and shall be deemed incapable of holding longer the said office.

Section 5. Any person who shall wilfully swear renalty for other falsely in verifying any account, transcript, or bill required by this act, or in making any affidavit in reference thereto, shall be deemed guilty of perjury, and, upon conviction thereof, shall be liable to the punishment prescribed by the laws of this State for perjury; and any person who shall procure any other person to swear falsely in verifying any such account, transcript, or bill, or in making any affidavit in reference thereto, shall be guilty of subornation of perjury, and, upon conviction thereof, shall be liable to the punishment prescribed by law for that offense.

Section 6. All rights of action, and all other remedies collection of heretofore granted or extended to said sheriffs for the sheriff. collection of their respective fees, are hereby extended and shall inure to the benefit of the several counties affected by this act for the collection of all fees and costs that may hereafter accrue to said counties, under the provisions of this act.

Section 7. All acts or parts of acts, general, local or special, inconsistent with this act are hereby repealed.

Approved—The 17th day of March, A. D. 1933.

GIFFORD PINCHOT

No. 12

AN ACT

To amend section four hundred and twenty-one of the act, approved the second day of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventyeight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," broadening the definition of "deceased service men.

Section 1. Be it enacted, &c., That section four hun- The General dred and twenty-one of the act, approved the second day County Law.

Section 421, act of May 2, 1929 (P. L. 1278), amended.

of May, one thousand nine hundred and twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," is hereby amended to read as follows:

Section 421. "Deceased Service Men" Defined,-The term "deceased service men," as used in this act, shall be defined and construed to mean and include any soldier, sailor, marine, or member of the enlisted nurse corps, having a legal residence within any county within this Commonwealth, who has died or shall hereafter die anywhere within or without the United States, while in the service of the United States in the military, naval or other branch of the combative forces of said United States, during any war in which the United States has been or shall hereafter be engaged, or where a state or condition of war has existed or shall hereafter exist in the United States, or any foreign country or territory, or upon the high seas; or of any [honorably discharged] soldier, sailor, marine, or member of the enlisted nurse corps, who served or who shall hereafter serve in any such combative force of the United States during any war in which the United States has been or shall hereafter be engaged, or who has served or shall hereafter serve in any such combative force of the United States where a state or condition of war existed or shall hereafter exist in the United States, or any foreign country, or territory or upon the high seas, whose separation from such active service was honorable, whether by discharge or otherwise, or any [honorably discharged] soldier, sailor, marine, or member of the enlisted nurse corps, whose separation from active service with the military or naval forces of the United States was honorable, whether by discharge or otherwise, who has died or may hereafter die in any county of this Commonwealth, although he or she may not have a legal residence in any county of this Commonwealth, whenever the body of said soldier, sailor, marine, or member of the enlisted nurse corps is unclaimed by any relatives or friends, and the county commissioners are notified of this condition in writing, giving the facts, by any organization of veterans, and, upon investigation, the county commissioners shall find such condition to exist; or who was in active service in the militia of the State of Pennsylvania under and in pursuance of any proclamation issued by the Governor during the Civil War, and not duly mustered into the service of the United States, and has been or hereafter shall be honorably discharged or relieved from such service, and who shall have a legal residence in any

county of this Commonwealth, and shall hereafter die, either within or without the county of his legal residence.

Approved—The 18th day of March, A. D. 1933.

GIFFORD PINCHOT

No. 13

AN ACT

Authorizing townships of the first class to fund floating indebtedness, orders or indebtedness of any previous year or years or carried over from any previous year or years, or indebtedness evidenced by any outstanding note or notes now existing, and now due or hereafter to become due, by the issuance and sale of bonds, obligations or certificates; and regulating the manner of the issuance and sale of such bonds, obligations or certificates.

Section 1. Be it enacted, &c., That the floating indebtedness, orders or indebtedness of any previous year or years or carried over from any previous year or years, or indebtedness evidenced by any outstanding promis- Refunding indebtedness. sory note or notes now existing, by townships of the first class, and now due or to become due, may be funded at any time by the issue and sale, at not less than par, of bonds, obligations or certificates bearing interest at a rate not exceeding six per cent per annum: Provided, Proviso. That no such bonds, obligations or certificates shall be issued for a longer period than twenty years from the date thereof; and it shall be the duty of the proper corporate authorities of such township to provide for the payment of principal and interest of all such bonds, obligations or certificates in the manner now provided by law for increasing the indebtedness of such townships.

All proceedings to issue bonds, obligations Procedure. or certificates for the purpose of funding such indebtedness, shall be in accordance with the manner now provided by law for the issuance and sale of bonds, obligations or certificates by townships of the first class for increasing the indebtedness.

Section 3. All other acts or parts of acts inconsistent Repeal. with the provisions of this act are hereby repealed.

Approved—The 22d day of March, A. D. 1933.

GIFFORD PINCHOT

Townships of first class.