

fixed overhead charges in conducting the institution, shall be paid by the counties constituting the districts in the ratio of their population according to the last preceding United States census.

Cost of care and maintenance of inmates.

The cost of the care and maintenance of the inmates [in said districts] shall be certified monthly to the counties from which inmates have been committed. Such cost shall be paid by the counties in proportion to the number of inmates committed from each county. All payments shall be on warrants of the county commissioners, countersigned by the county controller in counties where such officer exists.

APPROVED—The 13th day of June, A. D. 1957.

GEORGE M. LEADER

—
No. 157

AN ACT

Amending the act of June 16, 1836 (P. L. 715), entitled "An act relating to Reference and Arbitration," making awards, upon approval by the court, judgments of the court and giving them the dignity of judicial proceedings.

Reference and Arbitration.

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

Act of June 16, 1836, P. L. 715, amended by adding a new section 34.1.

Section 1. The act of June 16, 1836 (P. L. 715), entitled "An act relating to Reference and Arbitration," is amended by adding, after section 34, a new section to read:

Effect of award and approval within the meaning of Article IV., Section 1.

Section 34.1. If the appeal as aforesaid shall not be entered within the time hereinbefore limited, any party may present the award to the court for its approval and upon being approved by the court, such award and approval shall be regarded as a judgment of the court, and the award and approval shall be regarded and have the dignity of judicial proceedings within the meaning of Article IV., Section 1 of the United States Constitution.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 13th day of June, A. D. 1957.

GEORGE M. LEADER

—
No. 158

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school

districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," granting income tax deductions to residents of other states if similar deductions are granted to Pennsylvania residents.

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

Section 1. Section 5, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," is amended to read:

Section 5, act of June 25, 1947, P. L. 1145, amended.

Section 5. Payment of any tax to any political subdivision pursuant to an ordinance or resolution passed or adopted prior to the effective date of this act shall be credited to and allowed as a deduction from the liability of taxpayers for any like tax respectively on salaries, wages, commissions, other compensation or on net profits of business, professions or other activities and for any income tax imposed by any other political subdivision of this Commonwealth under the authority of this act.

Payment prior to effective date credited.

Payment of any tax on salaries, wages, commissions, other compensation or on net profits of businesses, professions or other activities to a political subdivision by residents thereof pursuant to an ordinance or resolution passed or adopted under the authority of this act shall be credited to and allowed as a deduction from the liability of such persons for any other like tax respectively 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 political subdivision by residents thereof pursuant to an ordinance

or resolution passed or adopted under the authority of this act shall, to the extent that such income 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, 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 profit 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.

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 the taxes are imposed by the *other state or* respective political subdivisions, but not in excess of the amount previously paid for a concurrent period.

Act effective
immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of June, A. D. 1957.

GEORGE M. LEADER

No. 159

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating, and changing the law relating thereto," authorizing compensation of supervisors for use of certain motor vehicles for distribution of cinders or patching materials from stock piles.