

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.

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

Section 1. Section 515, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481), and amended June 1, 1956 (P. L. 2021), is amended to read:

Section 515. Compensation of Supervisors.—Supervisors shall receive from the general township fund, as compensation, not less than four dollars nor more than eight dollars for each meeting which they attend. The amount of the compensation for attending meetings shall be determined by the township auditors. The compensation of supervisors, when acting as superintendents, roadmasters or laborers, shall be fixed by the township auditors either per hour, per day, per week, semi-monthly or monthly, which compensation shall not exceed compensation paid in the locality for similar services, and such other reasonable compensation for the use of a passenger car, or a two-axled four-wheeled motor truck having a chassis weight of less than two thousand pounds and a maximum gross weight of five thousand pounds, when required and actually used for the transportation of road and bridge laborers and their hand tools *and for the distribution of cinders and patching material from a stock pile*, as the auditors shall determine and approve; but no supervisor shall receive compensation as a superintendent or roadmaster for any day he receives compensation for attending a meeting of supervisors, unless such meeting is held during the nighttime.

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

GEORGE M. LEADER

No. 160

AN ACT

Authorizing the Department of Highways, with the approval of the Governor, to erect and maintain a bridge over the Clarion River, in Jefferson County, at a point on State Route 899 in the general area of the Village of Clarington, and to provide the necessary approaches and connections with State Route 899, and making an appropriation therefor.

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

Section 1. The Department of Highways, with the approval of the Governor, is authorized to erect and construct a bridge over the Clarion River, in Jefferson County, at a point on State Route 899 in the general area of the Village of Clarington, and to acquire the necessary land for approaches thereto. The Department

The Second Class Township Code.

Section 515, act of May 1, 1933, P. L. 103, reenacted and amended July 10, 1947, P. L. 1481, and amended June 1, 1956, P. L. 2021, further amended.

Bridges.

Department of Highways, with approval of Governor, authorized to build a bridge over the Clarion River, in Jefferson County.