

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

Section 1. Clause (4) of section 2401, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," amended June 18, 1959 (P. L. 472), is amended to read:

Section 2401. By Whom Audited.—The finances of every school district and of every joint school board, in every department thereof, together with the accounts of all school treasurers, school depositories, teachers' retirement funds, teachers' institute funds, directors' association funds, sinking funds and other funds belonging to or controlled by the district, shall be properly audited as follows:

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(4) Any school district of the second, third or fourth class and any joint school board may employ an independent auditor who shall be a certified public accountant or competent public accountant prior to the end of the fiscal year, and when so employed, such [certified public accountant] independent auditor shall audit the finances of such school district or such joint school board for such fiscal year instead of the controller or auditors hereinbefore referred to, and shall have all the powers and duties of such auditors, except that the audits shall be made in accordance with generally accepted auditing standards. The compensation of the [certified public accountant] independent auditor shall be fixed by the employing board of directors and shall be paid from the funds of the school district or of the joint school board, as the case may be.

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APPROVED—The 1st day of December, A. D. 1965.

WILLIAM W. SCRANTON

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No. 362

AN ACT

SB 873

Amending the act of April 18, 1949 (P. L. 512), entitled "An act relating to the administration and distribution of decedents' estates, trust estates, minors' estates and absentees' estates, both as to real and personal property, and the procedure relating thereto; including the disposition of such estates or portions thereof and the determination of title thereto without the appointment of a fiduciary in certain cases; the appointment, bond, removal and discharge of fiduciaries of such estates, their powers, duties and liabilities; the rights of persons dealing with such fiduciaries,

and the rights of persons claiming an interest in such estates or in property distributed therefrom whether as claimants or distributees, and containing provisions concerning guardians of the person of minors, the powers, duties and liabilities of sureties and of foreign fiduciaries, the abatement, survival and control of actions and rights of action, and the presumption of death; and also generally dealing with the jurisdiction, powers and procedure of the orphans' court and of the register of wills in all matters relating to fiduciaries," further providing for the administration of certain deposits or investments in financial institutions.

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

Section 1. The first paragraph of section 1101, act of April 18, 1949 (P. L. 512), known as the "Fiduciaries Act of 1949," amended June 21, 1963 (P. L. 151), is amended to read:

Section 1101. In General.—A foreign fiduciary may institute proceedings in the Commonwealth (subject to the conditions and limitations imposed on non-resident suitors generally) and may exercise all the other powers of a similar local fiduciary, but a foreign personal representative shall have no such power when there is an administration in the Commonwealth. Except in the case of powers with respect to securities and bank accounts, for which special provision is made in section 1102, the maintenance of a proceeding or the exercise of any other power by a foreign fiduciary shall be subject to the following additional conditions and limitations:

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Section 2. Section 1102 of the act, amended August 17, 1951 (P. L. 1258), is amended to read:

Section 1102. Powers with Respect to Securities and Bank Accounts.

—(a) Securities. When there is no administration in the Commonwealth, a foreign fiduciary, upon submission of a certificate of his appointment, shall have all of the powers of a similar local fiduciary with respect to stock, bonds and other securities of a Pennsylvania corporation or of a Federal corporation located in Pennsylvania, and shall not be required to comply with the conditions and limitations of section 1101.

(b) Bank Accounts. When there is no administration in the Commonwealth, a foreign fiduciary, upon submission to the financial institution of (i) a certificate of his appointment, and (ii) an affidavit stating that after diligent search and inquiry the estate of which he is fiduciary is not to his knowledge, or so far as he has been able to discover, indebted to any person in the Commonwealth and that any taxes owing by such estate to the Commonwealth or any subdivision thereof have been paid

or provided for shall have all the powers of a similar local fiduciary with respect to money deposited or invested in a financial institution located in Pennsylvania and shall not be required to comply with the conditions and limitations of section 1101. For the purpose of this subsection "financial institution" shall mean a bank, a bank and trust company, a trust company, a savings and loan association, a credit union, a savings bank, a private bank and a national bank.

Section 2. This act shall take effect immediately.

APPROVED—The 1st day of December, A. D. 1965.

WILLIAM W. SCRANTON

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No. 363

AN ACT

SB 1006

Amending the act of August 22, 1953 (P. L. 1344), entitled "An act relating to marriage; and amending, revising, consolidating and changing the law relating thereto," providing that judges of the United States courts situate in Pennsylvania may solemnize marriages.

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

Section 1. Section 13, act of August 22, 1953 (P. L. 1344), known as "The Marriage Law," is amended to read:

Section 13. Persons Qualified to Solemnize Marriages.—The chief justice and each justice of the Supreme Court, the president judge and each judge of the Superior Court, the president judge and each judge of the court of common pleas court, the president judge and each judge of the orphans' court, the president judge and each judge of the Allegheny County and the Philadelphia Municipal Court, judges of the District Courts of the United States for the Eastern, Middle and Western Districts of Pennsylvania and each judge of the United States Court of Appeals for the Third Circuit who is a resident of Pennsylvania, each magistrate, alderman, justice of the peace, mayor of any city, and burgess of any borough of this Commonwealth, and each minister, priest or rabbi of any regularly established church or congregation, is hereby authorized to solemnize marriages between such