

Twenty-one. The Superintendent of Public Instruction shall ascertain and determine the amount of funds required to meet each of the four payments to school districts which become due and payable within the two fiscal years beginning June first, one thousand nine hundred and twenty-three, and ending on May thirty-first, one thousand nine hundred and twenty-five, and each biennium thereafter, on the data and material contained in the certificates which school districts are required by law to file with the said superintendent on November first immediately preceding the beginning of each biennium, and the said superintendent shall also apportion and allot the same to and among the respective districts; Provided, That the amount paid to any school district within any biennium shall [in no case exceed an amount] *be* computed on the data and information contained in the [certificate] *certificates* required to be filed [in the November immediately preceding such biennium] *on the first day of November of each year, as herein provided. In no case shall the amount paid to any school district exceed the amounts computed on such data.*

Determination of amount due districts.

Shall apportion and allot amounts to districts.

Proviso.

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 370.

A JOINT RESOLUTION

Providing for the continuation of the commission appointed in accordance with the provisions of a joint resolution, approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, seven hundred fifty), entitled "A joint resolution constituting a commission to examine the tax laws of the Commonwealth and of other States and countries, and to prepare and submit bills to carry into effect its recommendations; prescribing the powers and duties of said commission and making an appropriation," and making an appropriation.

Section 1. Be it enacted, &c., That the commission appointed in accordance with a joint resolution, approved the fourteenth day of June, one thousand nine hundred and twenty-three (Pamphlet Laws, seven hundred fifty), entitled "A joint resolution constituting a commission to examine the tax laws of the Commonwealth and of other States and countries, and to prepare and submit bills to carry into effect its recommendations; prescribing the powers and duties of said commission; and making an appropriation," is hereby continued for a further period of two years.

Continuation of commission to examine tax laws.

Duties of com-
mission.

It shall be the duty of said commission to continue to examine the laws of this State and of other States and countries relating to taxation, to investigate systems and methods of taxation, particularly with regard to the best method of equitably and effectually reaching all property which should be subject to taxation and avoiding conflicts and duplication of taxation on the same property, and to prepare the needed legislation to carry such methods into effect in this Commonwealth, and to make a report of its work to every member of the General Assembly at the session of one thousand nine hundred and twenty-seven.

Appropriation.

Section 2. The sum of forty-five thousand dollars (\$45,000), or so much thereof as may be necessary, is hereby specifically appropriated to the commission for the payment of the expenses of the commission; to be paid upon the certificate of the chairman of the said commission by warrant of the Auditor General on the State Treasurer in the usual manner.

APPROVED—The 13th day of May, A. D. 1925, in the sum of \$25,000. I withhold my approval from the remainder of said appropriation because of insufficient State revenue.

GIFFORD PINCHOT.