

No. 292

AN ACT

To enable city, county, poor, ward, school, borough, and township tax collectors, their executors and administrators if they are deceased, or either surety or sureties, to collect taxes, for the payment of which they have become personally liable without having collected the same, by the expiration of the authority of their respective bonds, or by the expiration of the authority of their respective warrants, or by the expiration of their terms of office, and to extend the time for the collection of the same for a period of two years from the passage of this act.

Section 1. Be it enacted, &c., That in all cases in which the period of the limitation of the warrants of the duplicates of the county, State, dog, poor, road, city, township, ward, school, and borough tax collectors, have expired, and in case where the power and authority of said tax collectors have expired or shall expire during the year one thousand nine hundred and thirty-one, by virtue of the expiration of their terms of office, and said tax collector or collectors have or shall become personally liable for the taxes contained in said duplicates and warrants, or any part thereof, by reason of the personal payment or otherwise by the said tax collector or collectors of the said taxes, or any part thereof, without having recovered or collected the same from the person or persons against whom they have been levied and assessed, or without having recovered or collected the same from the person or persons owning the property against which the said taxes have been levied and assessed, the said duplicates and warrants and the power and authority of the said tax collectors, in all such cases, are hereby revived and extended for a period of two years after the passage of this act; and the said tax collector or collectors, their executors and administrators if they are deceased, or either surety or sureties, are hereby empowered to proceed and collect said taxes from all such persons who have not paid them, residing in said district within which said taxes are assessed, as well as from all persons who may remove or have removed from said city, ward, township, or townships or boroughs, and have neglected to pay the taxes as aforesaid assessed, with the like effect as if said warrant or warrants have not expired or the term of office of said tax collector had not expired: Provided, That the provisions of this act shall not apply to warrants issued prior to the year one thousand eight hundred and ninety-four, and that nothing in this act shall release any bondsman or security: Provided, That this act shall not apply to cities having special laws on this subject: Providing also, That no collector or the sureties thereof, who take advantage of this act, shall be permitted to plead the statute of

Tax Collectors.

Uncollected taxes.

Duplicates and warrants extended for two years.

Proviso.

Proviso.

Proviso.

Proviso.

limitations in any action brought to recover the amount of any duplicate or warrant so extended or renewed: Provided further, That no statute of limitations shall prevent the collection of any tax for which the warrants and powers and authorities of the said tax collectors have been so as aforesaid extended, renewed and revived.

APPROVED—The 22d day of June, A. D. 1931.

GIFFORD PINCHOT

No. 293

AN ACT

Making it the duty of counties of the first class, cities, incorporated towns, and poor districts, herein defined as municipalities, to require persons, co-partnerships, associations, and corporations, entering into contracts with such municipalities for the construction, erection, installation, completion, alteration, repair of, or addition to, any public work or improvement, to give (in addition to any other bond which may now or hereafter be required by law) an additional bond conditioned for the payment of material and labor furnished, supplied, or performed in the prosecution of such work or improvement, and providing for suits and recovery on such bonds; and repealing existing laws.

Municipal contracts.
"Municipality," defined.

Contractor required to give bond for use of labor and material-men.

Condition of bond.

Section 1. Be it enacted, &c., That the word "municipality," as used in this act, shall be construed to mean and include a county of the first class, city, incorporated town, and poor district.

Section 2. It shall be the duty of every municipality to require any person, co-partnership, association, or corporation, entering into a contract with such municipality for the construction, erection, installation, completion, alteration, repair of, or addition to, any public work or improvement of any kind whatsoever, where the amount of such contract is in excess of five hundred (\$500) dollars, before commencing work under such contract, to execute and deliver to such municipality, in addition to any other bond which may now or hereafter be required by law to be given in connection with such contract, an additional bond, for the use of any and every person, co-partnership, association, or corporation interested, in a sum not less than fifty per centum (50%) and not more than one hundred per centum (100%) of the contract price as such municipality may prescribe, having as surety thereon one or more surety companies legally authorized to do business in this Commonwealth, conditioned for the prompt payment of all material furnished and labor supplied or performed in the prosecution of the work, whether or not the said material or labor enter into and become