

Right of original defendant in securing service.

Service in other counties.

Judgment against additional defendant.

Continuation of suit after joinder.

on, or jointly or severally liable therefor with him, with the same force and effect as if such other had been originally sued; and such original defendant shall have the same rights in securing service of said writ as the plaintiff in the proceedings had for service of process in said cause. *Where it shall appear that service of said writ on an added defendant cannot be obtained in the county wherein the action was instituted, service of such writ may be made by the sheriff of the county in which the action was instituted deputizing the sheriff of the county wherein such added defendant resides or where service may be had upon him under the existing laws of this Commonwealth in like manner as process may now be served in the proper county.* Where it shall appear that an added defendant is liable to the plaintiff, either alone or jointly with any other defendant, the plaintiff may have verdict and judgment or other relief against such additional defendant to the same extent as if such defendant had been duly summoned by the plaintiff and the statement of claim had been amended to include such defendant, and as if he had replied thereto denying all liability.

Upon the joinder of additional defendants under the terms of this act, such suit shall continue, both before and after judgment, according to equitable principles, although at common law, or under existing statutes, the plaintiff could not properly have joined all such parties as defendants.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 126

AN ACT

To amend section five of the act, approved the nineteenth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, ninety-two), entitled "An act to provide revenue by imposing an emergency sales tax for State purposes upon sales of tangible personal property by vendors, as herein defined; prescribing the method and manner of collecting such tax; and providing penalties," extending the period for payment of part of the tax.

Emergency Relief Sales Tax Act.

Section 5. act of August 19, 1932 (P. L. 92). amended.

Section 1. Be it enacted, &c., That section five of the act, approved the nineteenth day of August, one thousand nine hundred and thirty-two (Pamphlet Laws, ninety-two), entitled "An act to provide revenue by imposing an emergency sales tax for State purposes upon sales of tangible personal property by vendors, as herein defined; prescribing the method and manner of collecting such tax; and providing penalties," is hereby amended to read as follows:

Section 5. Assessment and Payment of Tax.—Every vendor, at the time of making the return required under section four, shall compute and pay to the department the tax due to the Commonwealth by him for the preceding six months' period. The amount of all taxes imposed under the provisions of this act shall be due and payable at the time the return for such six months' period is required to be filed with the department by this act: *Provided, however, That any vendor may, on or before the first day of April, one thousand nine hundred and thirty-three, pay one-half of such tax concurrently with the filing of such report, and may pay the remaining one-half of the said tax in a single instalment on or before the fifteenth day of May, one thousand nine hundred and thirty-three, but the amount of the tax not paid on or before the first day of April, one thousand nine hundred and thirty-three, shall bear interest at the rate of six per centum per annum until the fifteenth day of May, one thousand nine hundred and thirty-three, and twelve per centum per annum thereafter.*

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 127

AN ACT

Conferring jurisdiction on the Municipal Court of Philadelphia with respect to civil proceedings arising in magistrates' courts; providing for the filing of transcripts of judgments entered by magistrates in said court; and validating proceedings heretofore filed in said court.

Section 1. Be it enacted, &c., That proceedings in civil cases before magistrates that are sought to be reviewed by appeal, by certiorari, by petitions for appeal nunc pro tunc, by petition for mandamus, or otherwise, to magistrates directing the allowance of appeals, may be brought or instituted in the Municipal Court of Philadelphia.

Municipal
Court of
Philadelphia.

Appeals from
magistrates.

Section 2. All transcripts of judgments entered in civil suits by magistrates shall hereafter be filed only in the Municipal Court of Philadelphia and not in the common pleas court.

Transcripts
of judgments.

Section 3. All such proceedings, specified in section one of this act, from magistrates heretofore filed in the Municipal Court of Philadelphia are hereby validated, ratified, and confirmed.

Prior proceed-
ings validated.

Section 4. All acts or parts of acts inconsistent herewith are hereby repealed.

Repeal.

APPROVED—The 18th day of May, A. D. 1933.

GIFFORD PINCHOT