fifteen (Pamplet Laws, six hundred sixty-five), entitled "An act authorizing boroughs to redeem outstanding bonds, and for that purpose issue and sell new interestbearing bonds, and to provide a fund for the redemption thereof," be and the same is hereby repealed.

APPROVED—The 16th day of May, A. D. 1935.

GEORGE H. EARLE

No. 84

AN ACT

To repeal the act, approved the twenty-fourth day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, two hundred fifty), entitled "An act authorizing boroughs to redeem outstanding bonds, and for that purpose issue and sell new in-terest-bearing bonds, and to provide a fund for the redemption thereof."

Section 1. Be it enacted, &c., That the act, approved Boroughs. the twenty-fourth day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, two hundred fifty), entitled "An act authorizing boroughs to redeem outstanding bonds, and for that purpose issue and sell new interest-bearing bonds, and to provide a fund for the redemption thereof," be and the same is hereby repealed.

APPROVED—The 16th day of May, A. D. 1935.

GEORGE H. EARLE

No. 85

AN ACT

To amend sections five and nine as amended, sections fourteen and twenty-five, sections thirty-two and thirty-four as amended, sections thirty-six and thirty-seven, section thirty-eight as amended, and section forty, and to repeal section sixty of the act, approved the seventeenth day of May, one thousand nine hundred and twenty-one (Pamphlet Laws, eight hundred sixty-nine), entitled "An act providing for the organization, govern-ment, discipline, maintenance, and regulation of the armed land forces of this Commonwealth," by providing a uniform system for the payment of rental and hire for armories, buildings, and animals; regulating the payment of compensation for injuries or death, resulting from service; decreasing the minimum an-nual allowances to certain units, and increasing maximum headquarters expense allowance; providing an annual uniform allowance for officers and warrant officers; regulating pay of enlisted men; repealing provisions for collection of military fines by civil process, and otherwise harmonizing the act with Federal law.

Section 1. Be it enacted, &c., That sections fourteen, Sections 14, twenty-five, thirty-six, thirty-seven, and forty of the and 40, act ofact, approved the seventeenth day of May, one thousand May 17, 1921 nine hundred and twenty-one (Pamphlet Laws, eight amended.

hundred sixty-nine), entitled "An act providing for the organization, government, discipline, maintenance, and regulation of the armed land forces of this Commonwealth," are hereby amended to read as follows:

Elimination and Disposition of Officers.

Section 14. At any time the moral character, capacity, and general fitness for the service of any Pennsylvania National Guard officer may be determined by an efficiency board of three commissioned officers, senior in rank if possible to the officer whose fitness for service shall be under investigation, appointed by the Governor in case of general officers and departmental officers, and the commanding general of the division in all other cases; and, if the findings of such board be unfavorable to such officer, and be approved by the Governor, he shall be discharged.

Commissions of officers of the National Guard may be vacated (a) upon transfer to the Inactive National Guard, [Reserve] (b) resignation, (c) absence without leave for three months, (d) upon the recommendation of an efficiency board, (e) pursuant to sentence of a court-martial, (f) if recourse has been had to the sureties on his bond in the settlement of his financial or property accounts, or (g) if he has been convicted of an infamous crime.

Enlistment Contract.

Section 25. Every man enlisting in the Pennsylvania National Guard shall sign an enlistment contract, and take and subscribe to the following oath of enlistment:

"I, [born in in the State of, agedyears and months, and by occupation a,] do hereby acknowledge to have voluntarily enlisted, this day of, 19.., as a soldier in the National Guard of the United States and of the State of Pennsylvania for a period of years, under the conditions prescribed by law, unless sooner discharged by proper authority; and I do solemnly swear that I will bear true faith and allegiance to the United States of America and to the State of Pennsylvania, and that I will serve them honestly and faithfully against all their enemies whomsoever, and that I will obey the orders of the President of the United States and the Governor of the State of Pennsylvania and the officers appointed over me according to law and the rules and Articles of War."

Armory Rent.

Section 36. [The commanding officer of each] The rental of all armories and buildings, not owned by the Commonwealth, and occupied by any organization [ex-

cepting division, brigade, regimental, squadron, or battalion headquarters, in addition to annual allowances provided for herein, and under the same requirements, and not occupying an armory owned by the Commonwealth,] shall be paid by the State Treasurer, upon properly itemized vouchers, approved by the Adjutant General in the manner provided by law. [an annual allowance of two hundred dollars (\$200) by the Adjutant General in the usual manner; said annual allowance to be devoted exclusively to the payment of rent of armory.]

Horse Hire.

Section 37. The payment of hire of horses [for such officers and enlisted men as are required to be mounted and for horses necessary for batteries of field artillery. and for horses or mules as may be required for machine gun companies and for wagon transportation,] or mules as may be necessary for use in the military service, when in active service, including camps of instruction, combined camps, practice marches, parades, maneuvers, and other exercises, when ordered by or under the authority of the Governor as Commander-in-Chief, [shall not exceed two dollars (\$2.00) per diem per horse or mule, to be paid by the Adjutant General in the usual manner, and upon properly itemized and duly approved vouchers.] shall be made by the State Treasurer upon properly itemized vouchers, approved by the Adjutant General, in the manner provided by law.

Relief for Disability Incurred in Active Service.

Section 40. If any officer or enlisted man of the Pennsylvania National Guard is wounded or otherwise disabled, or dies as a result of wounds or other disability received or contracted, while [doing] performing duty in active service of the State, or in the performance of other military duty under competent order or authority. [for which duty a per diem rate of pay is paid,] he or his dependents shall receive from the Commonwealth just and reasonable relief, [in] the amount of compensation to be determined[by the Military Board] in accordance with the Workmen's Compensation Law of Pennsylvania.

Section 2. That sections thirty-four and thirty-eight Sections 34 of said act, as amended by section five of the act, ap-proved the sixteenth day of May, one thousand nine hun-dred and twenty-three (Pamphlet Laws, two hundred twenty-seven), are hereby further amended to read as (P. L. 227), further follows:

amended.

Annual Appropriations.

Section 34. [Organization] Companies, troops, batteries, detachments, or similar organizations of the Pennsylvania National Guard, except those of the Air Corps. found, upon examination of the reports made by an inspecting officer duly detailed for that purpose, to be up to the standard required in strength, drill, discipline, and efficiency, shall receive in annual allowance the following money per annum, which shall be used and expended solely for military purposes, and for the use and benefit of the organization: For dismounted troops, at the rate of ten dollars (\$10) per man per year: Provided, That no organization shall receive less than a minimum sum of [five hundred dollars or more than a maximum sum of seven hundred and fifty dollars] two hundred dollars per year; for mounted or motorized troops, at the rate of fifteen dollars (\$15) per man per year: Provided. That no such mounted or motorized organization shall receive less [per year] than a minimum sum of [seven hundred and fifty dollars and more than a maximum sum of one thousand dollars per year] three hundred dollars per year. Such allowances shall be computed by the Adjutant General from the allotted strength of the unit. [as reported on May thirty-first Newly organized units shall receive a of each year.] pro rata share of the above named allowance for the portion of the fiscal year, [in which they are in service: Provided, That such allowance be] based on the actual strength of the organization at the time of its entrance into the service. [the] The said allowances [to] shall be paid [by the Adjutant General in the usual manner to the commanding officer of the respective organization] in the usual manner, on the usual lawful vouchers to that effect, certified or approved by the unit and regimental or similar commanders, but it shall be the duty of the Adjutant General, before paying any of the said allowance, [in money] to procure, by purchase or otherwise, and issue for each enlisted man not already provided therewith, such articles of dress uniform and such articles of service uniform and equipment as are required for field service, and also such mess tents, kitchen tents, [and] military stores and supplies required by the respective organizations, not furnished and paid for out of Federal funds, and charge the cost of same to the said annual allowance; and the balance, if any, to be paid and disbursed as hereinafter provided : Provided, however, That any regiment, battalion, squadron, or company may, at its own expense, provide itself with other uniforms of such style and pattern as a majority of its officers may select and the Governor as Commander-in-Chief approve, which uniform shall be the property of the organization or the individual members thereof. No portion of any allowance made by the State to any organization shall be expended in procuring such special uniforms or in repairing or caring for the same. No part of the annual allowances paid under the provisions of this act to the several organizations of the

Pennsylvania National Guard shall be used in the purchase, erection, or construction of any armory, unless the title thereto be vested in the Commonwealth. The commanding officer of each organization shall, at such time as the Governor as Commander-in-Chief may direct, make a return to the Adjutant General, containing an itemized account and statement of all disbursements of the money appropriated and paid to said organization and not previously accounted for, which account and statement shall be verified by the proper original vouchers for such disbursements; this accounting to be made under and in accordance with such regulations as may be prescribed by the Commander-in-Chief.] The Adjutant General shall publish to all organizations a list of authorized expenditures, and his decision, as to whether any item shall be properly chargeable against these funds, shall be final.

Necessary Expenses of Headquarters.

Section 38. The necessary military expenses of [general] division, brigade, regimental, and separate battalion. or similar headquarters. including clerk hire and other actual outlays, shall be paid [by the Adjutant General, in the usual manner, on the usual lawful vouchers to that effect, [duly sworn to or affirmed to] certified or approved by the commanding officer or the officer charged with the payment of the same, such annual expenses, except as hereinafter provided, in no event to exceed [four thousand dollars (\$4,000)] nine thousand dollars (\$9,000) [per annum] for the division headquarters, seven thousand dollars (\$7,000) for the aviation headquarters, [five hundred dollars (\$500)] one thousand dollars (\$1,000) for each brigade headquarters, [fifteen hundred dollars (\$1,500)] two thousand dollars (\$2,000) for each regimental headquarters, [five hundred dollars (\$500) for each battalion headquarters and headquarters of trains] one thousand dollars (\$1,000) for each headquarters of special troops and each headquarters of trains. These allowances shall be augmented in the amount of ten thousand dollars per year, which sum shall be apportioned by the Adjutant General to the various headquarters, in proportion to the distances travelled between the respective headquarters and their subordinate units. The Adjutant General shall publish to all organizations a list of authorized expenditures, and his decision, as to whether any item shall be properly chargeable against these funds, shall be final.

Section 3. That section nine of said act, as amended section 9 by section two of the act, approved the fifth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, fourteen), is hereby further amended 5, 1925 (P. L. 14), further to read as follows:

of said act, amended.

[Medical Department.]

Uniform Allowance.

[The medical department shall consist of Section 9. the medical corps, the dental corps, the veterinary corps, and the enlisted men pertaining thereto. The commissioned officers of the medical corps shall be proportionately distributed among the several grades, and assigned to duty with troops in such number and of such grades as may comply with the rules and regulations promulgated in relation thereto. The enlisted force of the medical department shall consist of such personnel as may conform, as far as practicable, to the enlisted personnel now or hereafter provided by law or regulations therefor. Original enlistments for the medical department shall be made in the grade of private, and re-enlistments and promotions of enlisted men therein shall be governed by such regulations as may be promulgated relating An annual allowance for the purchase of thereto.] uniforms and equipment shall be made as follows: For each officer and warrant officer of dismounted troops thirty dollars (\$30), for each officer and warrant officer of mounted or motorized troops forty dollars (\$40). Such allowance shall be paid to the officer or warrant officer concerned, on an application approved by his commanding officer, which shall include a certificate that he is provided with the required uniforms and equipment.

Section 4. That section five of said act, as amended by section one of the act, approved the twenty-eighth day of April, one thousand nine hundred and twentyseven (Pamphlet Laws, five hundred), is hereby further amended to read as follows:

Powers of the Governor

The Governor of this Commonwealth as Section 5. Commander-in-Chief shall have the power, and is hereby authorized and directed, to alter, increase, divide, annex, consolidate, disband, organize, or reorganize any organization, department, corps, or staff, so as to conform, as far as practicable, to any organization, system, drill, instruction, corps or staff, uniform or equipment, or period of enlistment, now or hereafter prescribed by the laws of the United States and the rules and regulations promulgated thereunder for the organization and regulation of the National Guard. For that purpose, the number of officers, noncommissioned officers, and enlisted men of any grade, in any organization, department, corps, or staff, may be increased or diminished. and the grade of such officers, noncommissioned officers. and enlisted men may be altered, to the extent necessary to secure, as far as practicable, such uniformity. Officers rendered surplus by either the disbandment, con-

Section 5 of said act as amended by section 1, act of April 28, 1927 (P. L. 500), further amended.

solidation, or reorganization of their respective organizations, may [shall] be placed in the Inactive National Guard, [Reserve] or such officers may be held as supernumerary officers during the unexpired portion of their respective commissions, at the sole discretion of the Governor as Commander-in-Chief; and the period of time for which such officers are held as supernumerary may be included in computing the necessary length of service to entitle a commissioned officer to be placed upon the retired list.

The Governor as Commander-in-Chief shall have power, in case of war, invasion, insurrection, riot, or imminent danger thereof, to increase the land forces of this Commonwealth and organize the same in accordance with the existing rules and regulations governing the armies of the United States, as the exigency of the occasion may require; and such organization and increase may be either pursuant to, or in advance of, any call made by the President.

The Governor may, in his discretion, place the National Guard or any part thereof on active duty when an invasion of the State or an insurrection in the State occurs or is threatened, or when tumult, riot, or mobs shall exist, or in imminence thereof.

That section thirty-two of said act, as section 32 Section 5. amended by section two of the act, approved the twenty- of said act, as amended eighth day of March, one thousand nine hundred and by section twenty-nine (Pamphlet Laws, one hundred eight), is March 23, act of hereby further amended to read as follows: 1929 (P.L. 1929, 1929

amended.

Pay of Officers and Men on Active Duty and State Service.

Section 32. When the Pennsylvania National Guard, or any part thereof, is ordered on active duty by the Governor as Commander-in-Chief, and pay is authorized for such duty under the order prescribing the performance thereof, the commissioned officers and warrant officers so ordered shall be entitled to the same per diem pay and allowances, and transportation in kind, provided for in section thirty-one of this act as amended. The grades of enlisted men shall be such as the Governor as Commander-in-Chief may, from time to time, direct, and shall conform to the grades authorized in tables of organization for the National Guard published by the War Department. When enlisted men are ordered on active duty as above prescribed, their per diem pay shall be fifty cents in addition to the pay allowed by the Federal Government: Provided, That the Federal pay of a private shall not be less than one dollar, and a private of the first class, one dollar and fifteen cents; and, in case the Federal Government shall, at any time, reduce its allowance for a private or a private of the first class below one dollar or one dollar and fifteen cents,

then the Commonwealth shall pay to such private or private of the first class an amount equal to the reduction below one dollar or one dollar and fifteen cents, so that the total pay of the private or private of the first class shall be respectively one dollar and fifty cents and one dollar and sixty-five cents. Under such regulations as the Governor as Commander-in-Chief may prescribe, and conforming with tables of organization authorized for the National Guard by the War Department, enlisted men of the sixth and seventh grades may be rated as specialists and receive the extra pay per diem allowed by the War Department for specialists. Hereafter enlisted men shall receive an increase of [ten] five per centum of their base pay for every [five] three vears of service in the National Guard, or in the United States Army, Navy, or Marine Corps, or for any two or more of these services combined: Provided, That such increase shall not exceed [forty] thirty per centum of their base pay. All payments of per diem pay and service pay shall be made by the Adjutant General in the usual manner. No deductions shall be made from the pay of officers or enlisted men in active service for dues or other financial obligations imposed by any by-laws, rules, or regulations of a civic character.

Section 6. That section sixty of said act is hereby repealed.

Section 7. This act shall become effective immediately upon final enactment.

APPROVED-The 16th day of May, A. D. 1935.

GEORGE H. EARLE

No. 86

AN ACT

To further amend sections twenty and twenty-one of the act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine,' by substituting a franchise tax on foreign corporations in lieu of the capital stock tax on such corporations; imposing a tax for a limited period upon that portion of the capital stock of certain corporations, joint-stock associations, limited partnerships, and companies which was heretofore exempt; increasing the rate of tax on the capital stock of fire and marine insurance companies; and making an appropriation.

Section 1. Be it enacted, &c., That sections twenty and twenty-one of the act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," as last amended by the act, approved

Section 60 of said act, repealed. When effective.

Taxation.

Sections 20 and 21, of June 1, 1889 (P. L. 420), as last amended by act of April 25, 1929 (P. L. 657), further amended.