

revenues as may be necessary for the payment of the principal and interest of such loans are hereby specifically appropriated. The Department of Revenue shall allocate such revenues to said payments. The sum of twenty thousand (\$20,000) dollars, or so much thereof as may be necessary, is hereby specifically appropriated for the purpose of providing tax anticipation notes and incidental expenses in connection with the issuing of the same.

Constitutional provision.

Section 5. The provisions of this act are severable, and if any of its provisions are held unconstitutional, the decision so holding shall not be construed to impair any other provision of this act. It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

When effective.

Section 6. This act shall become effective immediately upon its final enactment.

APPROVED—The 22d day of June, A. D. 1935.

GEORGE H. EARLE

No. 186

AN ACT

To amend the title, and to reënact and amend the act, approved the first day of May, one thousand nine hundred and thirty-five (Act Number fifty-two), (Pamphlet Laws, one hundred twenty-nine), entitled "An act authorizing the abatement of certain tax penalties and interest on county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes," by correcting the title; extending the time for the payment of taxes for the year one thousand nine hundred and thirty-five, in certain cases, in order to receive the benefits of said act; excluding certain taxes from the provisions of the act; and fixing the dates when taxes shall be deemed delinquent.

Taxation.

Title and act of
May 1, 1935
(Act No. 52),
(P. L. 129),
amended.

Section 1. Be it enacted, &c., That the title and the act, approved the first day of May, one thousand nine hundred and thirty-five (Act Number fifty-two), (Pamphlet Laws, one hundred twenty-nine), entitled "An act authorizing the abatement of certain tax penalties and interest on county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes," are hereby amended and reënacted to read as follows:

AN ACT

[Authorizing the abatement of] *Abating* certain tax penalties and interest on county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes.

Section 1. Be it enacted, &c., That all penalties and interest imposed on delinquent county, city (except city of the first class), borough, town, township, school district (except school district of the first class), and poor district taxes, for the tax year one thousand nine hundred and thirty-four and all previous years, assessed against any real estate, shall be abated by the authority levying the tax, if said delinquent taxes are paid as hereinafter provided.

Providing of the abatement of tax penalties.

In order to receive the benefits of this act, twenty per centum of the delinquent taxes due for the tax year one thousand nine hundred and thirty-four and for all previous years shall be paid on, or before, the first day of November, one thousand nine hundred and thirty-five; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-six; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-seven; twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-eight; and the final twenty per centum on, or before, the first day of November, one thousand nine hundred and thirty-nine: And provided, [further] That the respective current taxes for the years during such installment periods shall be paid before they become delinquent; *and if such current taxes are not paid before they become delinquent, then any penalties and interest, abated on any installment of delinquent taxes theretofore paid, shall be added to the remaining installments of unpaid delinquent taxes: Provided further, That where any tax for the year one thousand nine hundred and thirty-five became delinquent prior to the effective date of the act to which this is an amendment, or becomes delinquent at any time within thirty days after the effective date of the act to which this is an amendment, such tax and any penalties due thereon shall be paid at any time on, or before, November first, one thousand nine hundred and thirty-five, in order to receive the benefits of this act.*

Conditions to be complied with in order to receive the benefits of the act.

Proviso.

If any taxpayer, availing himself of the provisions of this act, shall fail to pay any installment of taxes, as hereinbefore provided, for the tax year one thousand nine hundred and thirty-four and all previous years, as hereinbefore provided; then the penalties and interest due on such unpaid installment or installments shall not be abated.

Any taxpayer may anticipate the payment of such delinquent taxes for the tax year one thousand nine hundred and thirty-four and previous years *at any time on, or before, November first, one thousand nine hundred and thirty-five*, and receive the benefit of this act, *and in such cases payment of current taxes shall not be required.*

May anticipate payments.

Applies to
liened taxes.

This act shall be construed to apply to all taxes whether, or not, liens for such taxes have been returned for nonpayment, or have been filed in the office of the prothonotary of the county, or proceedings for the collection of such taxes have been instituted in any court in said county, *or where real property has been sold to a county, city, borough, town, township, school district, or poor district at a tax sale or on a tax lien, and the period of redemption has not expired; but this act shall not be construed to apply to cases where real property has been sold other than to a county, city, borough, town, township, school district, or poor district at a tax sale or on a tax lien, and where the period of redemption has not expired.*

Applies also
to property
sold to county,
city, etc.,
at tax sale.

The benefits of this act shall extend to and accrue to any grantee, transferee, mortgagee, or other party in interest in the real estate against which the above mentioned taxes have been assessed and levied.

Time when
tax becomes
delinquent.

For the purposes of this act, a tax shall be deemed to become delinquent on the date when a penalty attaches to the tax.

When effective.

Section 2. This act shall become effective immediately upon final enactment.

APPROVED—The 22d day of June, A. D. 1935.

GEORGE H. EARLE

No. 187

AN ACT

Relating to the playing of certain sports on Sunday; prohibiting such sports on Sunday before certain hours, and also after certain hours where the electors of a municipality or township vote against the same; providing for referendums to ascertain the will of the electors; changing the hours during which certain sports may be conducted, staged, and played, where the electors are in favor of the same; providing penalties; and repealing inconsistent laws.

Sunday sports.

Section 1. Be it enacted, &c., That the word "municipality," as used in this act, shall be construed to include every city, borough, town, and township of this Commonwealth.

Unlawful to
play polo on
Sunday during
specified hours.

Section 2. It shall be unlawful for any person, co-partnership, association, or corporation to stage or engage in the playing of the game of polo, regardless whether a charge or admission thereto is made, or whether labor or business is necessary to conduct or stage the same, on the first day of the week, commonly called Sunday, before the hour of one o'clock postmeridian and after the hour of seven o'clock postmeridian.