sylvania to serve in the House of Representatives of the Inconsistent acts Congress of the United States; providing for the apportionment of the Commonwealth into congressional districts, and for the election of one representative in Congress at large," is hereby repealed.

All other acts and parts of acts inconsistent herewith

are hereby repealed.

APPROVED—The 8th day of May, A. D. 1943.

EDWARD MARTIN

## No. 120

## AN ACT

Providing for the payment by the State Treasurer, of one-half of the amount of the tax on premiums paid by foreign casualty insurance companies, to the treasurers of the several cities, boroughs, towns and townships, and for the payment thereof into police pension funds, and in certain cases into the Municipal Employes' Retirement System, and in certain other cases into the State Employes' Retirement Fund, for certain purposes.

The General Assembly of the Commonwealth of Penn- Police pension

sylvania hereby enacts as follows:

Section 1. On and after the first day of January, one thousand nine hundred and forty-four and annually thereafter, there shall be paid by the State Treasurer to the treasurers of the several cities, townships, towns and boroughs within the Commonwealth, one-half of the net amount received from the two per centum tax paid upon premiums by foreign casualty insurance companies. The amount to be paid to each of the treasurers of the several cities, townships, towns and boroughs shall be based upon the return of said two per centum tax upon premiums received from foreign casualty insurance companies doing business within the said cities, townships, towns and boroughs as shown by the report made to the Department of Revenue. Each city, borough, town or township receiving any payment from the State Treasurer hereunder shall forthwith pay the amount received into the police pension fund of such city, borough, town or township where such police pension fund exists or is hereafter established, if the said police pension fund is duly recognized as such by the council, commissioners or supervisors as the case may be of such city, borough, town or township. In any city, borough, town or township where the police elect to join the Municipal Employes' Retirement System created or hereafter created by law, the amount received by the treasurer of the city, borough, town or township

funds.

State Treasurer to turn over one-half of the 2 per cent tax paid by foreign casualty insurance companies upon premiums after January.

as hereinbefore provided shall be paid into the Municipal Employes' Retirement Fund, and shall be credited to the municipal account of said fund for the benefit of the police of said city, borough, town or township who are members of said Municipal Employes' Retirement In any city, borough, town or township in System. which there is no police pension fund, or in which city, borough, town or township the police have not elected to join any such Municipal Employes' Retirement System, the amount received by the treasurer of the city, borough, town or township from said tax shall be forthwith paid into the State Employes' Retirement Fund, and shall be credited to the accumulated deductions of members of the Pennsylvania State Police in proportion to the respective amounts contributed by such members during the period said tax was collected. Warrants for the above purposes shall be drawn by the Auditor General payable to the treasurers of the several cities, townships, towns and boroughs in accordance with this act whenever there are sufficient funds in the State Treasury to pay the same.

Inconsistent acts repealed.

Section 2. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

APPROVED—The 12th day of May, A. D. 1943.

EDWARD MARTIN

## No. 121

## AN ACT

To authorize counties, cities, boroughs, incorporated towns, townships, school districts, poor districts and county institution districts, to file tax and municipal claims not filed within the time specified by law, and to file suggestions of nonpayment and averments of default, or to sue out writs of scire facias on certain tax or municipal claims, and to revive judgments where the lien of such claims or the judgments thereon have been lost, and providing for the reinstatement of the liens of such claims and judgments.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Tax claim; municipal claim—failure to file or perfect. Section 1. Whenever any county, city, borough, incorporated town, township, school district, poor district or county institution district has heretofore failed to file in the office of the prothonotary of the county any tax claim or municipal claim assessed against any property within the time limit required by law for such filing, whereby the lien of such tax or municipal claim is lost, or has heretofore filed in the office of the prothonotary of the proper county any tax or municipal claim, and the county, city, borough, incorporated town, township,