

[Section 19. The provisions of this act shall become effective immediately upon final enactment and shall continue in effect until and including the thirty-first day of December, one thousand nine hundred fifty-one.]

Act effective immediately.

Section 2. The provisions of this reenacting and amending act shall become effective immediately upon final enactment.

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE

No. 39

AN ACT

To reenact and amend the title and the act, approved the twelfth day of May, one thousand nine hundred forty-three (*Pamphlet Laws 259), entitled, as amended, "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 Employees' Retirement System, and for Pension Annuity Contracts, and in certain other cases into the State Employees' Retirement Fund, for certain purposes," by extending the benefits of the act to certain county police pension funds.

Police pension funds.

Title and act of May 12, 1943, P. L. 259, as last amended in part by acts of April 6, 1945, P. L. 160, June 5, 1947, P. L. 433, June 20, 1947, P. L. 720, April 6, 1949, P. L. 407, and May 27, 1949, P. L. 1901, reenacted and further amended.

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

Section 1. The title and the act, approved the twelfth day of May, one thousand nine hundred forty-three (Pamphlet Laws 259), entitled, as amended, "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 Employees' Retirement System, and for Pension Annuity Contracts, and in certain other cases into the State Employees' Retirement Fund, for certain purposes," as last amended in part by the acts, approved the sixth day of April, one thousand nine hundred forty-five (Pamphlet Laws 160), the fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 433), the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 720), the sixth day of April, one thousand nine hundred forty-nine (Pamphlet Laws 407), and the twenty-seventh day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1901), are hereby reenacted and further amended to read as follows:

* "Pamphlet" in original.

** "a" in original.

AN ACT

Amended title.

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 certain counties*, and for the payment thereof into police pension funds, and in certain cases into the Municipal Employes' Retirement System, and for Pension Annuity Contracts, and in certain other cases into the State Employes' Retirement Fund, for certain purposes.

Section 1. As used in this act, the term

Definitions.

(1) "Municipality" means a city, borough, town or township.

(2) "County" means any county having a police force separate and distinct from the police forces of the municipalities situate within the county.

"County."

(3) "Participating Municipality" means a municipality in which provision is made, through a Municipal Employes' Retirement Fund, a Police Pension, or Retirement Fund, or a Pension Annuity Contract, for the payment of pension, retirement, or disability benefits to the policemen employed by such municipality, or to the dependents of such policemen.

"Participating Municipality."

(4) "Participating County" means a county in which provision is made, through a Municipal Employes' Retirement Fund, a Police Pension or Retirement Fund, or a Pension Annuity Contract, for the payment of pension, retirement, or disability benefits to the policemen employed by such county, or to the dependents of such policemen.

"Participating County."

(5) "Municipal Employes' Retirement Fund" means any pension or retirement fund established by a municipality or county to provide pension, retirement, or disability benefits to the policemen employed by such municipality or county, or to dependents of such policemen, including components of the retirement system provided for by the act, approved the fourth day of June, one thousand nine hundred forty-three (Pamphlet Laws, eight hundred eighty-six), and amendments thereto.

"Municipal Employes' Retirement Fund."

(6) "Police Pension Fund" means any pension, or retirement fund, established in any municipality or county, and duly approved and recognized as such, by the council, commissioners, or supervisors, as the case may be, of the municipality or county to provide pension, retirement, or disability benefits to the policemen employed by such municipality or county, or to the dependents of such policemen.

"Police Pension Fund."

(7) "Pension Annuity Contract" means any contract made by a municipality or county, or any Municipal

"Pension Annuity Contract."

Employes' Retirement Fund, or Police Pension Fund, of a municipality or county with an insurance or other authorized company, to provide pension, retirement, or disability benefits to the policemen employed by such municipality or county, or to the dependents of such policemen.

"Number of policemen."

(8) "Number of policemen," whether of a participating municipality of a participating county, or of the Pennsylvania State Police, means the average number of policemen employed by any such municipality, county, or in the Pennsylvania State Police, as the case may be, during the year preceding the receipt of the tax by the Commonwealth.

"Policeman."

(9) "Policeman" means a full time paid policeman or policewoman.

State Treasurer directed to pay amount of tax on premiums paid by foreign casualty insurance companies to treasurers of certain municipalities and counties for police pension and retirement purposes.

Section 2. (a) On and after the first day of January, one thousand nine hundred and forty-nine and annually thereafter, there shall be paid by the State Treasurer to the treasurers of the several municipalities and counties within the Commonwealth, and to the State Employes' Retirement Fund for State police pension and retirement purposes, the entire amount received from the two per centum tax paid upon premiums by foreign casualty insurance companies.

Formulae for distribution of amounts allocated.

(b) The amounts to be distributed shall be allocated in accordance with the following formulae:

Formula 1.

Formula 1. Divide the total amount of said tax available for distribution by the population of the Commonwealth, as shown by the last preceding decennial census of the United States, to determine a quotient. Multiply this quotient by the population of each participating municipality to determine the amount payable to the treasurer of such municipality under Formula 1.

Formula 1a.

Formula 1a. To determine the amount payable to a treasurer of any participating county, sum the amounts payable to the treasurers of all participating municipalities within the participating county; divide said sum by the total number of policemen of the participating municipalities within the participating county, to determine a quotient. Multiply this quotient by the number of policemen of the participating county.

Formula 2.

Formula 2. Add the amounts payable to the treasurers of the participating municipalities under Formula 1 and the amounts payable to the treasurers of the participating counties under Formula 1a, and divide the total by the sum of the number of policemen in all the said municipalities and the number of policemen in all the said counties, to determine a quotient. Multiply this quotient by the number of Pennsylvania State Police to determine the amount payable to the State Employes' Retirement Fund under Formula 2.

Formula 3. Divide the balance of the tax available for distribution not allocated under Formulae 1, 1a and 2 by the total number of policemen of the participating municipalities, *participating counties* and the Pennsylvania State Police, to determine a quotient. Multiply this quotient by the number of policemen of each participating municipality to determine the amount payable to the treasurer of such municipality under Formula 3. *Multiply the same quotient by the number of policemen of each participating county to determine the amount payable to the treasurer of such county under Formula 3.* Multiply this same quotient by the number of State Police, to determine the amount payable to the State Employees' Retirement Fund under Formula 3.

(c) The following formulae illustrate the application of the foregoing methods of calculation wherein: Application of formulae.

"a" shall mean the total amount of tax for allocation;

"b" shall mean the population of the Commonwealth;

"c" shall mean the population of any municipality;

"d" shall mean an amount payable to any municipal treasurer under Formula 1;

"d1" shall mean total of amounts payable to all municipal treasurers under Formula 1;

"e" shall mean number of policemen in all participating municipalities;

"f" shall mean number of State police;

"g" shall mean an amount payable to the State Retirement Fund under Formula 2;

"h" shall mean number of policemen in any participating municipality;

"i" shall mean an amount payable to any municipal treasurer under Formula 3;

"il" shall mean total of [accounts] amounts payable to all municipal treasurers under Formula 3;

"k" shall mean an amount payable to the State Retirement Fund under Formula 3;

"ci" shall mean the population of all participating municipalities within any participating county;

"hi" shall mean the number of policemen of all participating municipalities within the participating county;

"n" shall mean the number of policemen of any participating county;

"n1" shall mean the number of policemen of all participating counties;

"p" shall mean the amount payable to participating county under Formula 1a;

"p1" shall mean total of amounts payable to all county treasurers under Formula 1a;

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“*m*” shall mean the amount payable to any county treasurer under Formula 3;

“*m1*” shall mean total of amounts payable to all county treasurers under Formula 3;

$$1. \frac{a}{b} \times c = d$$

$$1a. p = \frac{a \times n \times ci}{b \times hi}$$

$$[2. \frac{*d1}{e} \times f = g$$

$$3. \frac{a - (d1 + g)}{e + f} \times h = i$$

$$\frac{e + f}{a - (d1 + g)} \times f = k$$

To prove $d1 + g + i1 + k = a$

$$2. \frac{d1 + p1}{e + n1} \times f = g$$

$$3. \frac{e + f + n1}{a - (d1 + p1 + g)} \times h = i$$

$$\frac{e + f + n1}{a - (d1 + p1 + g)} \times f = k$$

$$\frac{e + f + n1}{a - (d1 + p1 + g)} \times n = m$$

To prove $d1 + p1 + g + i1 + k + m1 = a$

Payment or crediting of moneys paid to treasurer of any municipality or county, or into State Employees' Retirement Fund.

(*d*) All moneys paid to the treasurer of any municipality or county shall be forthwith paid, or credited, to the pension or retirement fund, or the premium on the pension annuity contract, as the case may be, to provide pension retirement or disability benefits for the policemen of such municipality or county, or the dependents of such policemen. All moneys paid into the State Employees' Retirement Fund shall be credited, in equal proportions, to the State annuity accounts of the members of the State Police who are contributing members to such fund.

[The first allocation made under the provisions of this act shall include all moneys accumulated from the said one-half of the tax paid on premiums by foreign casualty insurance companies since the passage of the act to which this is an amendment.]

* “*d1*” in original.

(e) Warrants for the above purposes shall be drawn by the Auditor General, payable to the treasurers of the several participating municipalities, *participating counties*, and to the State Employees' Retirement Fund, in accordance with this act.

Warrants to be drawn by Auditor General.

Section [1.1] 3. Every municipality or county which makes application and certifies that it has a police force comprising at least one full-time paid policeman, but which does not have a Municipal Employees' Retirement Fund, a Police Pension or Retirement Fund, as provided in section one of this act, shall be paid in the manner provided in this act the amount that would be allocated had the municipality or county made provision through a Municipal Employees' Retirement Fund, a Police Pension or Retirement Fund, all of which sum so allocated shall be expended by the municipal or county authorities to secure Pension Annuity Contracts for their policemen. Warrants for this purpose shall be drawn by the Auditor General payable to the treasurers of the municipalities or counties, and the municipal or county authorities are hereby directed to use the allocations to forthwith secure Pension Annuity Contracts until such time as they shall have made *provision therefor through a Municipal Employees' Retirement Fund, a Police Pension or Retirement Fund.

Pension Annuity Contracts authorized for policemen where municipality or county has a police force but no Municipal Employees' Retirement Fund, Police Pension or Retirement Fund.

Section 2. The provisions of this reenactment and amendment shall apply to all moneys received from the aforesaid tax in the year one thousand nine hundred fifty-one and thereafter.

Applicability of act.

APPROVED—The 10th day of May, A. D. 1951.

JOHN S. FINE

No. 40

AN ACT

To further amend the act, approved the twenty-fourth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto," by changing requirements for contracts and purchases; and imposing penalties.

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

Section 1. Section 1802 of the act, approved the twenty-fourth day of June, one thousand nine hundred thirty-one (Pamphlet Laws 1206), entitled "An act concerning townships of the first class; amending, revising, consolidating, and changing the law relating thereto,"

"The First Class Township Code."

Section 1802, act of June 24, 1931, P. L. 1206, as reenacted, revised and amended by act of May 27, 1949, P. L. 1955, further amended.

* "provisions" in original.