

need not be continuous: Provided, That in no case shall a period of more than eighteen years be credited to the service record of any person or persons who shall be employed after the passage of this act, and who shall have been employed by the said cities prior to the passage of this act. No pensions shall be paid under the provisions of this act, however, until after January first, one thousand nine hundred and seventeen.

Proviso.

The time of service shall include service with a school district of the first class coterminous with the city or county of the first class if the person claiming such credit shall, within one year after joining the pension fund, pay into the fund the contributions he or she would have paid had he or she been employed during the same years by the city or county at the same salary received from the school district.

Credit for school district service.

For the purpose of determining the total number of years or months of service or contribution under this act, any period of fifteen days or more but less than a month beyond the total number of full months shall be considered a "month of service."

"Month of service" defined.

APPROVED—The 29th day of September, A. D. 1951.

JOHN S. FINE

No. 421

AN ACT

To amend section 1 of the act, approved the eighth day of May, one thousand nine hundred one (Pamphlet Laws 150), entitled "An act providing for the raising of revenue for State purposes, by imposing upon certain foreign corporations, limited partnership and joint-stock associations a bonus of one-third of one per centum upon the capital actually employed in Pennsylvania, and requiring the filing of certain reports in the office of the Auditor General," by exempting from the provisions thereof foreign nonprofit corporations.

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

Taxation.

Section 1. Section 1 of the act, approved the eighth day of May, one thousand nine hundred one (Pamphlet Laws 150), entitled "An act providing for the raising of revenue for State purposes, by imposing upon certain foreign corporations, limited partnership and joint-stock associations a bonus of one-third of one per centum upon the capital actually employed in Pennsylvania, and requiring the filing of certain reports in the office of the Auditor General," is hereby amended to read as follows:

Section 1, act of May 8, 1901. P. L. 150, amended.

Foreign corporations, limited partnerships or joint stock associations subject to payment of bonus to State.

Exceptions:
Foreign insurance companies and certain foreign nonprofit corporations.

Amount of bonus payable.

Section 1. Be it enacted, &c., That from and after the passage of this act all corporations, limited partnerships or joint stock associations, except foreign insurance companies and foreign nonprofit corporations which do not have any capital stock and which shall have been issued a certificate of authority to do business from the Department of State, chartered or created by or under the laws of any other State, or of the United States, or of any foreign country, whose principal office or chief place of business is located in this Commonwealth, or which have any part of their capital actually employed wholly within this State, in addition to complying with the laws now in force as to such corporations, limited partnership or joint-stock associations, shall pay to the State Treasurer, for the use of the Commonwealth, a bonus of one-third of one per centum upon the amount of their capital actually employed or to be employed wholly within the State of Pennsylvania, and a like bonus upon each subsequent increase of capital so employed.

APPROVED—The 29th day of September, A. D. 1951.

JOHN S. FINE

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No. 422

AN ACT

Providing for an expense allowance for members of the board of inspectors of the Berks County Prison.

Berks County.

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

Expense allowance for prison inspectors.

Section 1. The inspectors provided for in the act, approved the eighth day of April, one thousand eight hundred forty-eight (Pamphlet Laws 399), entitled "An act relative to *the Berks county prison, and to discharged convicts," shall each receive the sum of five hundred dollars per annum to defray the expenses of their necessary attendance on the duties of their office.

Act of June 19, 1911, P. L. 1070, repealed.

Section 2. The act, approved the nineteenth day of June, one thousand nine hundred eleven (Pamphlet Laws 1070), entitled "A further supplement to an act, entitled 'An act relative to Berks County Prison, and to discharged convicts,' approved the eighth day of April, Anno Domini one thousand eight hundred and forty-eight," is hereby repealed.

APPROVED—The 29th day of September, A. D. 1951.

JOHN S. FINE

* "the" omitted in original.