

Method of computing average weekly wage.

Minimum payments.

regarded as wages. The average weekly wage as so regarded shall be that most favorable to the employe, computed by dividing by thirteen the total earnings of the employe in the first, second, third or fourth period of thirteen consecutive calendar weeks in the fifty-two weeks immediately preceding the accident. *In all cases where an injury compensable under the provisions of this act is received by a member of a volunteer fire company or volunteer fire department or by a forest fire fighter of the department who is self-employed or unemployed, payments shall be made of not less than twenty-two dollars and fifty cents (\$22.50) per week for total disability and not less than twelve dollars and fifty cents (\$12.50) for partial disability.*

APPROVED—The 12th day of April, A. D. 1956.

GEORGE M. LEADER

No. 483

AN ACT

Amending the act of June twenty, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities, and providing compensation for certain officers, and employes and imposing penalties," as amended, by changing the penalties on taxes not paid when due.

School districts of the first class.

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

Clause (b), section 9, act of June 20, 1947, P. L. 745, amended May 12, 1949, P. L. 1238, further amended.

Section 1. Clause (b) of Section nine of the act of June twenty, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities and providing compensation for certain officers and employes and imposing penalties," as amended by the act of May 12, 1949 (P. L. 1238), is amended to read:

## Section 9. Suit on Collection; Penalty.—

• • • • •

(b) If for any reason the tax is not paid when due in each year, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of one per centum (1%) of the amount of the unpaid tax for each month, or fraction thereof, during which the tax remains unpaid, shall be added and collected: *Provided, That the maximum penalty which shall be imposed on a tax not paid when due shall be seven (7%) percent.* Where suit is brought for the recovery of any such tax the person shall be liable for, and in addition to the tax assessed against such person, the costs of such collection, and the interest and penalties herein imposed shall be collected.

Section 2. The provisions of this act shall be effective for all taxes levied for the tax year one thousand nine hundred forty-eight and all subsequent tax years.

Act effective for all taxes levied for tax year 1948 and subsequent tax years.

APPROVED—The 12th day of April, A. D. 1956.

GEORGE M. LEADER

—

No. 484

## AN ACT

To amend the act, approved the third day of June, one thousand nine hundred forty-three (Pamphlet Laws 818), entitled "An act for the extension of Capitol Park in the City of Harrisburg and for the acquisition of real estate in connection therewith, and for the demolition of the buildings and structures thereon; providing for and imposing powers and duties upon a Capitol Park Extension Commission; conferring powers and duties upon the Department of Property and Supplies; and making an appropriation," by empowering and directing the Department of Property and Supplies to acquire by purchase or condemnation all lands, buildings and property which will permit the construction by said Department of an extension of East Street (Commonwealth Avenue) northwardly from Forster Street to connect with Sixth Street, and making an appropriation.

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

Capitol Park—Harrisburg.

Section 1. The act approved the third day of June, one thousand nine hundred forty-three (Pamphlet Laws 818), entitled "An act for the extension of Capitol Park in the City of Harrisburg and for the acquisition of real estate in connection therewith, and for the demolition of the buildings and structures thereon; providing for and imposing powers and duties upon a Capitol Park Extension Commission; conferring powers and

Act of June 3, 1943, P. L. 818, amended by adding a new section 4.1.