

## No. 22

## AN ACT

Amending the act of August 9, 1955 (P. L. 323), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," permitting county commissioners to hold their organization meeting on the day after a holiday.

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

The County Code.

Section 1. Section 502, act of August 9, 1955 (P. L. 323), known as "The County Code," is amended to read:

Section 502, act of August 9, 1955, P. L. 323, amended.

Section 502. Organization.—The county commissioners shall meet on the first Monday of January, in the year one thousand nine hundred and fifty-six, and on the first Monday of January every fourth year thereafter, in the office provided for them at the county seat for the purpose of organization. *If the first Monday is a legal holiday, the meeting shall be held the first day following.*

APPROVED—The 4th day of April, A. D. 1957.

GEORGE M. LEADER

## No. 23

## AN ACT

Amending the act of December 27, 1951 (P. L. 1742), entitled, as amended, "An act to provide revenue by imposing a State tax relating to certain documents and transactions; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, sheriffs, recorders of deeds, and the Department of Revenue; saving certain state and local taxes and authorizing amendments, extensions and supplements to the ordinances and resolutions relating thereto; and providing penalties," requiring the Department of Revenue to appoint the recorder of deeds in each county as an agent for the sale of tax stamps.

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

The Realty Transfer Tax Act.

Section 1. Section 6, act of December 27, 1951 (P. L. 1742), known as "The Realty Transfer Tax Act," reenacted and amended \*June 1, 1955 (P. L. 128), is amended to read:

Section 6, act of December 27, 1951, P. L. 1742, reenacted and amended June 1, 1955, P. L. 128, further amended.

Section 6. The department shall prescribe, prepare and furnish adhesive stamps, of such denominations and quantities as may be necessary, for the payment of the tax imposed and assessed by this act. The department

Department of Revenue to furnish such stamps.

\* "1" omitted in original.

shall make provisions for the sale of such stamps in such places as it may deem necessary.

Appointment of agents to sell such stamps.

The department [may] *shall* appoint [recorders] *the recorder* of deeds [or] *in each county and* other persons, within or without the Commonwealth, as agents, in accordance with the provisions of The Fiscal Code, the act of April nine, one thousand nine hundred twenty-nine, (Pamphlet Laws 343), as amended, for the sale of stamps to be used in paying the tax herein imposed upon documents, and may allow a commission to said agents of one percent of the face value of the stamps. The department shall pay the premium or premiums on any bond or bonds required by law to be procured by any agent for the performance of his duties under this act. *This section shall not be construed to require any recorder of deeds to accept appointment or serve as such agent.*

Bond premiums.

Disposition of all proceeds.

All \*moneys paid into the State Treasury during the effective period of this act shall be credited to the General Fund.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 4th day of April, A. D. 1957.

GEORGE M. LEADER

No. 24

### AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for Commonwealth purposes by imposing a tax on the sale, use, storage, rental or consumption of certain tangible personal property and utility services herein defined as tangible personal property; providing for licenses, reports and payment of tax interest and penalties, assessments, collections, liens, reviews and appeals; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, corporations, partnerships, associations and individuals and making an appropriation," eliminating provisions which would reduce the rate of the tax and the use of prepaid tax receipts; changing and clarifying certain definitions; making further exemptions; changing the procedure for the collection of the tax and the administration of the act; and providing appeals.

Selective Sales and Use Tax Act.

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

Clause (c), paragraph (4), clause (f), clause (j) and paragraphs (11) and (17), clause (1), section 2, act of March 6, 1956, P. L. 1228, added May 24, 1956, P. L. 1707, further amended.

Section 1. Clause (c), paragraph (4) of clause (f), clause (j) and paragraphs (11) and (17) of clause (1) of section 2, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," added May 24, 1956 (P. L. 1707), are amended to read:

Section 2. Definitions.—The following words, terms and phrases when used in this act shall have the meaning

\* "money" in original.