

## No. 41

## AN ACT

Amending the act of May 1, 1929 (P. L. 1005), entitled, as amended, "An act relating to and regulating tractors and their operation; providing for their registration, by the Department of Revenue upon payment of prescribed fees; prescribing and limiting the powers of local authorities to deal with the subject matter of this act; conferring powers and imposing duties upon the Department of Revenue, the Department of Highways, peace officers, mayors, burgesses, magistrates, aldermen, justices of the peace, the courts and the clerks thereof, owners of tractors; providing that records are admissible as evidence; imposing upon owners, counties, cities, boroughs, incorporated towns and townships, within the Commonwealth, liability for damages caused by the negligent operation of tractors; imposing penalties; imposing certain costs upon counties; providing for the disposition of fines, forfeitures, fees and miscellaneous receipts; making an appropriation; and providing for refunds," providing for the classification of tractors used as portable saw mill rigs.

The Tractor Code.

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

Subsection (b), section 203, act of May 1, 1929, P. L. 1005, amended May 18, 1949, P. L. 1456, further amended.

Section 1. Subsection (b) of section 203, act of May 1, 1929 (P. L. 1005), known as "The Tractor Code," amended May 18, 1949 (P. L. 1456), is amended to read:

Section 203. Classification.—Tractors, for the purposes of this act, shall be divided into two classes:

\* \* \* \* \*

(b) Second class.—Tractors used for industrial purposes or as a portable saw mill rig and for all hauling on any highway, except as specified in clause (a) of this section.

APPROVED—The 6th day of May, A. D. 1957.

GEORGE M. LEADER

## No. 42

## AN ACT

Amending the act of June 23, 1931 (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," providing for audits of accounts by independent accountants appointed by council.

The Third Class City Code.

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

Section 1704, act of June 23, 1931, P. L. 932, re-enacted and amended June 28, 1951, P. L. 662, further amended.

Section 1. Section 1704, act of June 23, 1931 (P. L. 932), known as "The Third Class City Code," reenacted and amended June 28, 1951 (P. L. 662), is amended to read:

Section 1704. Examination and Audit of Accounts.—  
(a) The city controller shall examine, audit and settle all accounts whatsoever in which the city is concerned, either as debtor or creditor, and shall also, annually or as often as he desires or is directed to do so by council, examine and audit the accounts of all bureaus, officers, and departments which collect, receive, and disburse public moneys, or who are charged with the management, control, or custody thereof, and in every case he shall make report of such examination, audit and settlement to the council. He shall likewise audit and report upon the accounts of any such officer upon the death, resignation, removal or expiration of the term of the said officers. He shall likewise audit and report upon the accounts of any library to which the city makes appropriations, those of any institution owned by the city, and those of National Guard units to which the city makes appropriations.

[(a)] (b) He shall likewise audit, or with the consent of [counsel] *council* cause to be made by an accountant an annual audit of, all the accounts of any municipal officer in any department of the city government who may be charged with the duty, or who may perform the services, of receiving and disbursing the funds of any association, society, or organization of municipal employes or persons, directly or indirectly connected with the municipal government, for the benefit, relief, or pensioning of firemen, policemen, or other municipal employes or persons as aforesaid.

[(b)] (c) All such audits shall be made in the months of January and February following each calendar year, and be annually reported to council at its first meeting in March, as other reports of the controller are made.

(d) *Council may provide for an audit of any or all accounts by an independent certified public accountant.*

[(c)] (e) Brief abstracts or summaries of the reports of such accounts and financial statements or such other reports thereof as council may require shall be published at least once a week for two weeks in one newspaper, in accordance with the provisions of section one hundred and nine of this act. The expense and cost of such publication shall be paid out of the funds of the various associations, organizations, or societies, as their other expenses are paid.

APPROVED—The 6th day of May, A. D. 1957.

GEORGE M. LEADER