

Section 203, act of March 6, 1956, P. L. 1228, added May 24, 1956, P. L. 1707, amended by adding a new clause (n).

Section 1. Section 203, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," added May 24, 1956 (P. L. 1707), is amended by adding, at the end, a new clause to read:

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon

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(n) *The sale at retail or use of supplies and materials to be used exclusively in the fulfillment of a contract for the construction, reconstruction, remodeling, repairing or maintenance of real estate, when such contract was entered into prior to March 7, 1956, between the person who would otherwise be subject to the tax and a municipal authority, incorporated under the "Municipality Authorities Act of 1945": Provided, That notice of a claim of exemption under this clause is received by the department within fifteen days after the effective date of this clause.*

Effective date and retroactive effect.

Section 2. This act shall take effect immediately and its provisions shall be retroactive to March 7, 1956.

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER

No. 298

AN ACT

Amending the act of March 10, 1949 (P. L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for records, compensation of teachers, penalties for failure to attend, and audits and reports where in-service education programs replace teachers' meetings, and imposing the expenses thereof on counties.

Public School Code of 1949.

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

Section 1187, act of March 10, 1949, P. L. 30, amended.

Section 1. Section 1187, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is amended to read:

Section 1187. Attendance Records and Reports; Expenses of Meeting.—Each county superintendent shall keep a record of all the teachers under his jurisdiction who attend each meeting or each session of the in-service education program, and the number of whole or part days during which each was in attendance. At the close of each meeting or session, the superintendent shall send to the board of school directors of each school district under his jurisdiction a statement of the names of the

teachers of the school district who were in attendance at each meeting *or session*, and the period during which each teacher was in attendance.

Each superintendent shall also, at the close of each meeting *or session*, present, to the treasurer of the county in which the school districts under the jurisdiction of the county superintendent or the greater part thereof shall be located, a sworn statement of the expenses incurred in the conduct of such meeting *or in-service education program*.

Section 2. Section 1188 of the act, amended August 10, 1951 (P. L. 1161), is amended to read:

Section 1188 of the act, amended August 10, 1951, P. L. 1161, further amended.

Section 1188. Compensation of Teachers Attending.—In each school district under the jurisdiction of a county superintendent and in each school district of the third class under the jurisdiction of a district superintendent, whose teachers are required to attend meetings called by the county superintendent *or in-service education programs substituted therefor*, the board of school directors shall pay, from the funds of the school district, to each teacher employed in such school district who has been in attendance at a meeting of the teachers, called by the county superintendent *or at a session of the in-service education program* as herein provided, five dollars (\$5.00) for each half of a day during which such teacher was in attendance at such meeting *or session*. Such compensation shall not in any one year exceed twenty dollars (\$20.00) per teacher. This payment shall be in addition to the compensation provided in the teacher's contract with the school district. Such payments shall be based upon the official attendance record made by the county superintendent to the board of school directors.

The time spent by teachers at a teacher's meeting, called by a county superintendent *or in-service education programs substituted therefor* as herein provided, shall not be considered as days taught, nor lessen the number of days in the minimum school term as herein required.

Section 3. Sections 1189, 1190 and 1191 of the act are amended to read:

Sections 1189, 1190 and 1191 of the act, amended.

Section 1189. Penalty on Teachers Failing to Attend.—Each teacher who shall not attend a meeting of teachers, called by a county superintendent *or a session of the in-service education program substituted therefor* as herein provided, shall forfeit to the school district employing him a sum equal to that which he would have received for attendance at such meeting *or session*. The board of school directors of the district by which he is

employed shall deduct this sum from his salary for the month next following the date of such meeting *or session*, unless satisfactory reason for such absence is given to the superintendent holding such institute *or in-service education program*. Such forfeiture shall not exceed for any one year the sum of four dollars (\$4) per teacher.

Section 1190. Auditors.—The teachers under the jurisdiction of a county superintendent shall, at the first meeting in each school year which may be called by the county superintendent *or at the first session of the in-service education program substituted therefor* as provided herein, elect two (2) of their number as auditors. The persons so elected together with the auditor elected by the school directors' association of such county, shall audit the accounts of each such meeting *or session* which shall be held during the school year.

Section 1191. Statement of Receipts and Disbursements.—Within thirty (30) days after the closing of a meeting of teachers under the jurisdiction of a county superintendent *or of an in-service education program substituted therefor*, which has been held as herein provided, the county superintendent shall prepare an itemized account of all the receipts and disbursements received or made on account of such meeting *or program*, and submit the same, properly sworn to, together with the proper vouchers therefor, to the auditors herein required to audit such accounts.

Section 1192 of the act, amended September 26, 1951, P. L. 1514, further amended.

Section 4. Section 1192 of the act, amended September 26, 1951 (P. L. 1514), is amended to read:

Section 1192. Expenses Paid by County; Limitation.—Upon the receipt from a county superintendent of duplicate vouchers and a statement of expenses incurred in the conduct of a teachers' meeting *or in-service education program* as herein provided, which has been sworn to by the county superintendent and approved by the auditors of such meeting *or program*, the county treasurer of the county in which the school district under the jurisdiction of such county superintendent or the greater or greatest part thereof in area shall be located, shall pay out of the county treasury to such county superintendent the amount of such expenses, which shall not exceed four hundred dollars (\$400).

Section 1193 of the act amended.

Section 5. Section 1193 of the act is amended to read:

Section 1193. Reports to Department of Public Instruction.—Each county superintendent, immediately after the adjournment of a meeting of teachers under his jurisdiction *or of an in-service education program substituted therefor* which has been held as herein pro-

vided, shall report to the Department of Public Instruction, on blanks furnished by it, the number of teachers in attendance, the names of instructors, the subjects upon which instruction was given, the degree of popular interest awakened by the proceeding, and such further information as may be required.

Section 6. This act shall take effect immediately.

Act effective
immediately.

APPROVED—The 8th day of July, A. D. 1957.

GEORGE M. LEADER

No. 299

AN ACT

Amending the act of June 27, 1923 (P. L. 858), entitled "An act establishing a State employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing State employes, defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon the heads of departments in which State employes serve; excepting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties," changing provisions relating to membership in the State employes' retirement system, removing reporting requirements for disability annuitants upon reaching superannuation retirement age, removing the limitation on retirement benefits, and clarifying provisions relating to withdrawal and selection of options.

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

State employes'
retirement
system.

Section 1. Section 1 of the act of June 27, 1923 (P. L. 858), entitled "An act establishing a State employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing State employes, defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon the heads of departments in which State employes serve; excepting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties," is amended by adding, after clause 10, two new clauses to read:

Section 1, act of
June 27, 1923,
P. L. 858,
amended by add-
ing two new
clauses 10.1 and
10.2.

Definitions

Section 1. Be it enacted, &c., That the following words and phrases as used in this act, unless a different