

others immediately prior to the approval of the plan of merger or consolidation and at all times thereafter *prior to its effective date*: Provided, That [neither the state of incorporation nor] the preferences, qualifications, limitations, restrictions, or special or relative rights, granted to or imposed upon the shares of any class of the parent corporation are *not* altered by such plan. The shareholders of such parent corporation shall *not* have [no right to dissent from any] *such rights of dissenting shareholders by reason of any* such merger or consolidation. *If, but only if, the state of incorporation of the parent corporation is altered by such plan, the approval thereof by the shareholders specified in section 902 hereof shall be necessary.*

\* \* \* \* \*

Section 4. This act shall take effect immediately.

Effective  
immediately.

APPROVED—The 14th day of May, A. D. 1959.

DAVID L. LAWRENCE

---

No. 61

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth, and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," providing for additional reimbursement and procedures relative thereto in the auditing of disbursements, affairs and accounts and clarifying the provisions relating to audits.

The General Assembly of the Commonwealth of Penn- The Fiscal Code.  
sylvania hereby enacts as follows:

Section 408, act of April 9, 1929, P. L. 343, amended May 31, 1957, P. L. 236, further amended.

Section 1. Section 408, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended May 31, 1957 (P. L. 236), is amended to read:

Section 408. Allocation of Costs of Audits.—In order to reimburse the [General Fund] *Department of the Auditor General* for the costs incurred [by the Department of the Auditor General] in auditing requisitions by departments, boards, or commissions for disbursements out of *the General Fund*, \* special operating \*\*funds or any other fund in State Treasury, and in auditing, annually, periodically or specially, the affairs of any department, board, or commission which are supported out of *the General Fund*, \*\*\*a special operating \*\*\*\*fund or any other fund in \*\*\*\*\* the State Treasury, such departments, boards, or commissions, shall be billed at least quarterly \*\*\*\*\* by the Department of the Auditor General, upon a cost basis, at such amount as the Department of the Auditor General, with the approval of the Executive Board, shall determine. Amounts payable hereunder for reimbursing the [General Fund] *Department of the Auditor General*, for the cost of audits shall be credited to the appropriation of the Department of the Auditor General and shall, *in respective parts*, be paid out of *the General Fund*, such special operating funds or other funds into the State Treasury through the Department of Revenue, and are hereby appropriated to the Department of the Auditor General for that purpose.

*The procedures herein set forth shall not apply to those instances where appropriations are made directly to the Auditor General for the costs incurred by him in making audits.*

*The reimbursements and procedures herein shall not apply to the Fire Insurance Tax Fund.*

Effective date.

Section 2. This act shall take effect June 1, 1959.

APPROVED—The 26th day of May, A. D. 1959.

DAVID L. LAWRENCE

No. 62

AN ACT

Reenacting and 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 trans-

\* "a" in original.  
 \*\* "fund" in original.  
 \*\*\* "a" omitted in original.  
 \*\*\*\* "funds" in original.  
 \*\*\*\*\* "the" in original.  
 \*\*\*\*\* "annual" in original.