

stating that it has caused to be deposited at least twenty-five thousand dollars (\$25,000) as a permanent lot care fund as hereinbefore provided, to which affidavit shall be attached an acceptance by the banking institution designated as trustee thereof, acknowledging its acceptance of the trusteeship.

Whenever the cemetery or burial corporation shall have deposited in the fund required to be established by the provisions of clause (1) of section two hundred nine a sum equal to the amount of money required to be originally deposited in the fund required to be established by this section, it shall submit proof of such fact to the corporate trustee; and it shall be the duty of the corporate trustee to thereupon pay over to the cemetery or burial corporation the amount so originally deposited by it in the permanent lot care fund free and clear of the restrictions and limitations of this section.

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

DAVID L. LAWRENCE

No. 257

AN ACT

Amending the act of May 28, 1915 (P. L. 596), entitled "An act requiring cities of the second class to establish a pension fund for employes of said cities, and regulating the administration and the payment of such pensions," further regulating pension rights.

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

Section 1. Subsection (a) of section 4, act of May 28, 1915 (P. L. 596), entitled "An act requiring cities of the second class to establish a pension fund for employes of said cities, and regulating the administration and the payment of such pensions," reenacted and amended February 1, 1956 (P. L. 983), is amended to read:

Section 4. (a) During the lifetime of the person, he or she shall be entitled to receive a pension from the fund set aside for the purpose, in the amount hereinafter provided. The pension shall be paid in monthly payments. If any pension be granted to a person who has not been a contributor to the pension fund as herein provided, during a period of twenty years, such person shall be required to pay unto the board of pensions monthly an amount equal to such amount as he or she would have been required to contribute had he or she

Cities of second class—pension fund.

Subsection (a), section 4, act of May 28, 1915, P. L. 596, reenacted and amended February 1, 1956, P. L. 983, further amended.

Amount of pension.

Time of payment.

Requirement of payment by certain contributors.

When employe dismissed for reasons other than misconduct, after having served for fifteen years or more but less than twenty years.

contributed during such period as required by this act, until such time as his or her contribution shall have extended during a period of twenty years. Should any person be dismissed, for reasons other than misconduct, after having served as an employe for fifteen years or more but less than twenty years, such employe shall have the right to elect to keep in the fund all contributions heretofore made to the fund, and to continue making monthly payments to such fund in an amount equal to the amount last due and paid monthly while an employe. When such payments continue until the former employe has contributed to the fund for a total of at least twenty years, or until reaching the age of retirement, whichever is the longer, such person shall be entitled to receive a pension proportional to the pension which would have been received had the employe completed twenty years of service prior to dismissal, such proportion to be computed on the ratio which the employes' actual time of service in months bears to twenty years. Should any person so employed, after twenty years of service, be dismissed, voluntarily retire, or be in any manner deprived of his or her position or employment before attaining the age fixed for retirement by this act, upon continuing a monthly payment to the fund equal to the last amount due and paid monthly while in active service, the person shall be entitled to the pension above mentioned, notwithstanding he or she has not attained the age for retirement at the time of his or her separation from the service of such city; but the pension shall not commence until he or she has attained such age. Any employe, who has heretofore or shall hereafter be dismissed, voluntarily retire or be in any manner deprived of his or her position or employment, and who has been in the service of the city for a period of twenty-five (25) years or more, and who has made payments into the pension fund for a period of twenty (20) years or more, and who has reached the age of fifty (50) years shall, upon application to the board of pensions, receive the pension or compensation fixed by this act, during the remainder of his or her life. *Any former employe of the department of health of such a city, who has been deprived of his or her position or employment as a result of the consolidation of the department of health of the city with the department of health of a county of the second class, and who had been in the service of the city for a period of twenty (20) years or more prior to January 1, 1957, and who has continued to make payments in a pension fund established by a city of the second class for twenty-five (25) years or more, and who has reached the age of fifty (50) years, shall, upon application to the board of pensions, receive the pension or compensation fixed by this act during the remainder*

When employe is dismissed or voluntarily retires after twenty years of service.

When employe leaves employment in any manner after twenty-five years service and paid into the pension fund twenty years or more and has reached the age of fifty years.

of his or her life. Should any employe or former employe of the department of health of such city who has been transferred involuntarily into the department of health of a county of the second class, however, become totally and permanently disabled after fifteen years of service, he or she shall be entitled to the pension. If any employe who has served less than fifteen years becomes totally and permanently disabled by reason of injury sustained in the actual performance of duty, such employe shall be entitled to the pension. Proof of total and permanent disability shall consist of the sworn statement of three practicing physicians, designated by the board, that the employe is in a permanent condition of health which would totally disable him or her from performing the duties of his or her position or office. Once a year the board of pensions may require a disability pensioner to undergo a medical examination by three physicians appointed by the board, and should such physicians thereupon report and certify to the board that such beneficiary is no longer incapacitated and should the pension board concur in such report the pension to such beneficiary shall be discontinued.

Where employe who has served fifteen years becomes totally and permanently disabled.

Where employe who has served less than fifteen years becomes totally and permanently disabled.

Proof of total and permanent disability.

Annual medical examination.

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

DAVID L. LAWRENCE

No. 258

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services; 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," defining or redefining certain words, terms and phrases; imposing tax on certain additional tangible personal property or services; providing certain exemptions; providing for uncollectible accounts; adding provisions concerning refunds; increasing the rate of tax; imposition and changing the bracket schedule and basis to reflect certain tax increases.

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

Selective Sales and Use Tax Act.