

No. 443

AN ACT

Providing that members of the clergy shall not be compelled or allowed to testify to certain communications made to them in the course of their duties.

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

Privileged communications.

Section 1. No clergyman, priest, rabbi or minister of the gospel *of any regularly established church or religious organization, except clergymen or ministers, who are self-ordained or who are members of religious organizations in which members other than the leader thereof are deemed clergymen or ministers, who while in the course of his duties has acquired information from any person secretly and in confidence shall be compelled, or allowed without consent of such person, to disclose that information in any legal proceeding, trial or investigation, before any grand jury, traverse or petit jury, or any officer thereof, before the General Assembly or any committee thereof, or before any commission, department or bureau of this Commonwealth, or municipal body, officer or committee thereof.

Confidential communications with clergy privileged in any legal proceeding.

Section 2. This act shall take effect immediately.

Act effective immediately.

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

DAVID L. LAWRENCE

No. 444

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," empowering townships of the second class to levy, assess and collect certain additional taxes under the provisions of said act.

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

Taxation.

* "or" in original.

Subsection A,
section 1, act of
June 25, 1947,
P. L. 1145,
amended
December 22,
1955, P. L. 897,
January 31,
1956, P. L. 971,
and June 28,
1957, P. L. 401,
further amended.

Section 1. Subsection A of section 1, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," amended December 22, 1955 (P. L. 897), January 31, 1956 (P. L. 971) and June 28, 1957 (P. L. 401), is amended to read:

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, *townships of the second class*, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion by ordinance or resolution for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as they shall determine to be paid by the transferor or transferee as determined by the taxing authority upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, except that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee; or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company

or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; *or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of nonresidents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class.

[Subject to the limitations prescribed in this act, the duly constituted authorities of townships of the second class may, in their discretion, by ordinance or resolution for general revenue purposes, levy, assess and collect, or provide for the levying, assessment and collection of, any one or more of the following taxes:

- (1) A per capita tax upon individuals not to exceed \$5.
- (2) A tax on the transfer of real property as herein provided for other political subdivisions.
- (3) A tax on admissions to places of amusement, athletic events and the like.
- (4) A tax on the use or occupancy of house trailers suitable for living quarters.

No townships shall levy a per capita tax for the same period for which it levies an occupation tax.]

Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax

* "or" omitted in original.

for one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendments. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain in effect; and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only. The provision of this subsection requiring taxes upon the transfer of real property, or of any interest in real property, to be paid by the transferor, shall not apply to any ordinance or resolution imposing such tax adopted prior to June twenty-eight, one thousand nine hundred fifty-five. All such ordinances shall continue in full force and effect until the end of the year for which the tax was imposed. All such ordinances and resolutions and the collection of all taxes thereunder are validated.

Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years.

* * * * *

Clause (a), subsection B, section 1, act of June 25, 1947, P. L. 1145, amended June 28, 1955, P. L. 197, further amended.

Section 2. Clause (a) of subsection E of section 1 of the act, amended June 28, 1955 (P. L. 197), is amended to read:

Section 1. * * *

E. Limitations on Rates of Specific Taxes.—No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this subsection:

(a) Per capita, poll or other similar head taxes, \$10 [; except by townships of the second class].

* * * * *

Subsection E, section 1 of the act, amended by adding a new paragraph.

Section 3. Subsection E of section 1 of the act is amended by adding, at the end thereof, a new paragraph to read:

Section 1. * * *

E. Limitations on Rates of Specific Taxes.— * * *

In any case in which a school district has, prior to the effective date, levied a tax at the maximum rate on wages, salaries, commissions and other earned income of individuals, a township of the second class shall not

impose a like tax on the same individuals until the expiration of five (5) years from the effective date of this act, unless during such five (5) year period the school district shall agree to reduce its tax rate in accordance with this subsection.

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Section 4. This act shall take effect immediately.

Act effective immediately.

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

DAVID L. LAWRENCE

No. 445

AN ACT

Amending the act of April 29, 1959 (P. L. 58), entitled "An act consolidating and revising the Vehicle Code, the Tractor Code, the Motor Vehicle Financial Responsibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," changing the definition of Commercial Motor Vehicle and adding the definition of Suburban Motor Vehicles, and providing for the issuance of registration plates for suburban motor vehicles, and prescribing the fee thereof.

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

Section 1. The definition of "Commercial Motor Vehicle" in section 102, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," is amended to read:

The Vehicle Code.

Section 102. Definitions.—The following words and phrases when used in this act shall, for the purpose of this act, have the following meanings, respectively, except in those instances where the context clearly indicates a different meaning:

Definition of "Commercial Motor Vehicle," act of April 29, 1959, P. L. 58, amended.

* * * * *

"Commercial Motor Vehicle."—Any motor vehicle designed for carrying freight or merchandise: Provided, however, That a motor vehicle originally designed for passenger transportation, to which has been added a removable box body without materially altering said motor vehicle, when owned and used by a farmer, shall not be deemed a "commercial motor vehicle" for the purpose of this act. And further provided, That any motor vehicle of the bus type, operated under contract with or owned by any school district, private school or parochial school of this Commonwealth for the transportation of school children or children between their homes and Sunday school, shall be deemed a "commercial motor vehicle": And further provided, That a "suburban motor vehicle," as defined in this section, shall not be deemed