

all other taxation under the laws of this Commonwealth. The procedure, in case the Department of Revenue be not satisfied with the report made by any title insurance or trust company, and the penalties for failing to make such report and pay the tax, shall be as provided by law.

Effective date.

Section 2. This act shall become effective the first day of March, one thousand nine hundred sixty-one, and shall impose the tax for the calendar year beginning the first day of January, one thousand nine hundred sixty-one, and each year thereafter, and shall not be construed to relieve any company from the reporting and payment of tax imposed by the act to which this is an amendment for the year ending the thirty-first day of December, one thousand nine hundred sixty, and years prior thereto.

APPROVED—The 28th day of February, A. D. 1961.

DAVID L. LAWRENCE

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No. 23

AN ACT

Amending the act of May 25, 1945 (P. L. 1050), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further regulating compensation of tax collectors in boroughs and townships of the second class.

Local Tax Collection Law.

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

Section 35, act of May 25, 1945, P. L. 1050, amended.

Section 1. Section 35, act of May 25, 1945 (P. L. 1050), known as the "Local Tax Collection Law," is amended to read:

Section 35. Compensation of Tax Collector in Boroughs and Townships of the Second Class.—The tax collector in boroughs and townships of the second class shall receive, as compensation for the collection of county, institution district, borough and township taxes, *salary, wages or* a commission on all such taxes to be fixed by the respective taxing authorities levying such taxes, not exceeding five per centum of the amount collected. In the case of school district taxes, the commission or compensation of the tax collector shall be determined by the board of school directors, and the total cost of such collection shall be reported annually to the Superintendent of Public Instruction, and shall be published in his report.

For the collection of county, institution district, school district, borough and township taxes, the tax collector shall be allowed by the respective taxing authorities, actual and needful expenditures for printing, postage, books, blanks and forms.

Section 2. Section 36.1 of the act, added May 16, 1951 (P. L. 314), is amended to read:

Section 36.1. When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted at least [ten] *two* days prior to the last day fixed by law for candidates to withdraw their names from nomination previous to the day of the municipal election.

Section 3. This act shall take effect immediately.

APPROVED—The 14th day of March, A. D. 1961.

DAVID L. LAWRENCE

No. 24

AN ACT

Amending the act of April 9, 1929 (P. L. 177), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined," authorizing the Department of Forests and Waters to use moneys from performance bonds to correct unsatisfactory conditions caused by failure of contracting party to comply with contract provisions.

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

Section 1. Section *1803, act of April 9, 1929 (P. L. 177), known as "The Administrative Code of 1929," is amended by adding, at the end thereof, a new clause to read:

* "1830" in original.

Section 36.1 of the act, added May 16, 1951, P. L. 314, amended.

Change of compensation or salary requires ordinance or resolution by taxing district or authority.

Act effective immediately.

The Administrative Code of 1929.

Section 1803, act of April 9, 1929, P. L. 177, amended by adding a new clause (k).