

Section 1. Section 1811, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is amended to read:

Section 1811, act of March 10, 1949, P. L. 30, amended.

Section 1811. Estimate of Expenses and Reimbursements; Appropriations.—On or before the first Wednesday of January of any year in which the regular session of the Legislature is held, the State Board for Vocational Education shall present to the Legislature an estimate of the amount of money necessary to meet the expenditures to be incurred in the administration of this act for the [two fiscal years] *fiscal year* beginning with the first day of the ensuing June, 1961, and beginning with the first day of July of each year thereafter; and the amount necessary to meet the claims of school districts and unions of school districts maintaining approved vocational schools or departments, under the provisions of this act for the [two school years] *school year* beginning with the first day of the preceding July. On the basis of such statement, the Legislature shall make an appropriation of such amounts as may be necessary to meet the expense of carrying this act into effect, and of reimbursing such school districts and unions of school districts for such school [years] *year* as herein provided.

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 19th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 237

AN ACT

Amending the act of May 23, 1949 (P. L. 1669), entitled, as amended, "An act to provide revenue for school districts of the first class by imposing a tax on persons engaging in certain businesses, professions, occupations, trades, vocations and commercial activities therein; providing for its levy and collection; conferring and imposing powers and duties on the Board of Public Education, receiver of school taxes and school treasurer in such districts; and prescribing penalties," removing the statute of limitations in certain cases.

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

Taxation—cities of the first class.

Section 1. The first paragraph of section 8, act of May 23, 1949 (P. L. 1669), entitled, as amended, "An act to provide revenue for school districts of the first class by imposing a tax on persons engaging in certain businesses, professions, occupations, trades, vocations and commercial activities therein; providing for its levy and collection; conferring and imposing powers and

First paragraph, section 8, act of May 23, 1949, P. L. 1669, re-enacted and amended May 10, 1951, P. L. 265, and amended July 17, 1957, P. L. 961, further amended.

duties on the Board of Public Education, receiver of school taxes and school treasurer in such districts; and prescribing penalties," reenacted and amended May 10, 1951 (P. L. 265) and amended July 17, 1957 (P. L. 961), is amended to read:

Section 8. Suit on Collection; Penalty.—(a) It shall be the duty of the collector to sue for the recovery of all taxes due him, not paid when due. No suit shall be begun for unpaid taxes later than five (5) years after the date on which such taxes should have been paid. *There shall be no limitation against the bringing of suit for taxes, including penalty and interest, due for years for which the taxpayer did not file any return, and there shall be no limitation against the bringing of suit for taxes, including penalty and interest, on taxable gross receipts which were not included by the taxpayer in his returns but which taxes were assessed against the taxpayer by the collector.* The provisions of this subsection shall be retroactive to the tax year one thousand nine hundred fifty.

* * * * *

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 19th day of June, A. D. 1961.

DAVID L. LAWRENCE

No. 238

AN ACT

Amending the act of May 1, 1933 (P. L. 103), entitled "An act concerning townships of the second class; and amending, revising, consolidating and changing the law relating thereto," increasing the daily expense allowance for delegates to meetings of the State associations of township officers.

The Second Class Township Code.

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

Section 612, act of May 1, 1933, P. L. 103, re-enacted and amended July 10, 1947, P. L. 1481, and amended March 11, 1959, P. L. 5, further amended.

Section 1. Section 612, act of May 1, 1933 (P. L. 103), known as "The Second Class Township Code," reenacted and amended July 10, 1947 (P. L. 1481) and amended March 11, 1959 (P. L. 5), is amended to read:

Section 612. Expenses and Mileage.—The expenses allowed the delegates attending the annual meeting shall be [twenty] *twenty-five* dollars per day for each delegate for not more than four days including the time employed in traveling thereto and therefrom, together with ten cents per mile in going to and returning from such meeting and shall be paid by the respective county associations.