

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.

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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.

Section 2. This act shall take effect the first Monday of January, 1962. **Effective date.**

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

DAVID L. LAWRENCE

No. 239

AN ACT

Amending the act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," providing for payments to dependent parents.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: **Cities of second class.**

Section 1. Clause (2), section 9, act of May 25, 1933 (P. L. 1050), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired and disabled employes of the bureau of fire in cities of the second class; creating a board for the management thereof; providing the mode and manner of payment to beneficiaries, and for the care and disposition of its funds; and providing for the transfer and payment of all moneys and securities in existing funds in similar boards superseded by the fund and board herein created," amended December 18, 1959 (P. L. 1934), is amended to read: **Clause (2), section 9, act of May 25, 1933, P. L. 1050, amended December 18, 1959, P. L. 1934, further amended.**

Section 9. Any individual eligible to membership in such fund, as aforesaid, shall be required—

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(2) To contribute to said fund five per centum of his rated monthly salary or wages, but not in excess of twenty-five dollars a month which shall be deducted from his salary or wages by the city controller from the payroll for the last half of each month, and paid into the fund. All beneficiaries of the fund shall, in addition thereto, pay the sum of one dollar a month into the said fund, and in the case of active members, the city controller shall deduct said contribution from the payroll of the last half of each month and the secretary of the fund shall deduct the sum of one dollar from the pen- **Contribution by individual employe.**
Contribution by beneficiaries.