

No. 326

AN ACT

Amending the act of July 28, 1953 (P. L. 723), entitled "An act relating to counties of the second class; amending, revising, consolidating and changing the laws relating thereto," authorizing the adoption of rules and regulations concerning inflammable or combustible substances, certain fire hazards, fire preventive equipment, reports of fires and explosions, authorizing permits to be required, and fixing penalties.

Second Class
County Code.

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

Act of July 28,
1953, P. L. 723,
amended by
adding a new
section 3104.1.

Section 1. The act of July 28, 1953 (P. L. 723), known as the "Second Class County Code," is amended by adding, after section 3104, a new section to read:

Section 3104.1. Rules and Regulations; Permits and Fees; Notice of Fires.—(a) The county commissioners shall adopt and enforce, except in cities of the second class, rules and regulations governing the having, using, storage, sale and keeping of gasoline, naphtha, kerosene or other substances of like character, as promulgated by the Pennsylvania State Police under the laws of the Commonwealth of Pennsylvania.

(b) The county commissioners may adopt and enforce rules and regulations not in conflict with local ordinances for the fire marshal, except in cities of the second class, governing the following:

(1) The requiring and placing of fire extinguishers, sprinkler systems and other fire preventive equipment in buildings, except in private homes, installation shall be made within one year after notification.

(2) The requiring of reports of losses in an amount of one hundred dollars (\$100) or more, as now provided by law and regulation to be made to the Pennsylvania State Police, to the fire marshal of said county, of fires and explosions by fire insurance companies operating or writing insurance on property located in said county. Such reports may be filed on behalf of such companies by an actuarial bureau or statistical organization.

(c) The county commissioners may adopt and enforce rules and regulations requiring permits for any matter or matters governed by the rules and regulations adopted pursuant to the provisions of this section and to collect reasonable fees therefor.

(d) Any person violating any of the rules and regulations formulated and adopted by the board of county commissioners pursuant to this section shall, upon conviction thereof at a summary proceeding, be sentenced to pay such fine as may be prescribed in such rules and

regulations by the county commissioners, but not in excess of one hundred dollars (\$100), to be paid to the use of the county, with costs of prosecution or to be imprisoned in the county jail for not more than thirty days.

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

DAVID L. LAWRENCE

No. 327

AN ACT

Amending the act of August 24, 1951 (P. L. 1405), entitled "An act relating to the apportionment of estate taxes and providing procedure for enforcement of contribution or exoneration," authorizing the court to assess certain expenses against non-testamentary property or interests.

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

Estate Tax
Apportionment
Act of 1951.

Section 1. Subsection (c) of section 5, act of August 24, 1951 (P. L. 1405), known as the "Estate Tax Apportionment Act of 1951," is amended to read:

Subsection (c),
section 5, act
of August 24,
1951, P. L. 1405,
amended.

Section 5. Enforcement of Contribution or Exoneration.—

* * * * *

(c) Court Decrees. The orphans' court, upon petition or at an accounting or in any appropriate action or proceeding, shall make such decrees or orders as it shall deem advisable apportioning the tax. It may also direct a fiduciary to collect the apportioned amounts from the property or interest in his possession of any persons against whom such apportionment has been made and direct all other persons against whom the tax has been or may be apportioned or from whom any part of the tax may be recovered to make payment of such apportioned amounts to the fiduciary. When it is ascertained that the fiduciary holds property of the person liable to apportionment insufficient to satisfy the apportioned tax, the court may direct that the balance of the apportioned amount of tax shall be paid to the fiduciary by the person liable. Should an overpayment of the tax be made by any person or on his behalf, the court may direct an appropriate reimbursement for the overpayment. *If the orphans' court shall apportion any part of the tax against*