

No. 360

AN ACT

Amending the act of June 24, 1937 (P. L. 2017), entitled "An act creating in each county (except of the first class) as a separate corporation, and in each city of the first and second class as a part of the city government, an institution district for the care and maintenance of certain indigent persons and children; prescribing the powers and duties of county commissioners, county treasurers, city departments of public welfare, the State Department of Welfare and the State Department of Public Assistance in respect thereto; abolishing certain poor districts and terminating the terms of directors, overseers, guardians and managers of the poor and poor district auditors, and providing for the temporary employment of certain of them; providing for the transfer, vesting, sale and disposition of the property of poor districts and the payment of their obligations; imposing certain existing obligations on institution districts and on the Commonwealth; regulating the affairs of poor districts until abolished; revising, amending, changing and consolidating the law relating to the care of the poor; and repealing existing laws," authorizing the assessment and collection of annual per capita taxes on individuals, limiting the levy and collection of such taxes and taxes on trades, occupations and professions and authorizing taxes on trades, occupations and professions to be abolished.

**County Institu-
tion District
Law.**

**Section 307,
act of June 24,
1937, P. L. 2017,
amended.**

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

Section 1. Section 307, act of June 24, 1937 (P. L. 2017), known as the "County Institution District Law," is amended to read:

Section 307. Taxation.—For the purposes of the institution district and for the payment of the obligations of the predecessor poor district, the commissioners of each county shall have the power to levy and collect on real estate, trades, occupations and professions, *and in fourth to eighth class counties per capita on individuals*, in the same manner and at the same time as county taxes, an annual tax, to pay the current expense of the institution district, not exceeding ten mills on the dollar of the last adjusted assessed valuation for county purposes: *Provided, That no tax shall be levied and collected on trades, occupations and professions at the same time a per capita tax on individuals is levied and collected. The commissioners may, by resolution, abolish taxes on trades, occupations and professions for the purposes of the institution district and for the payment of the obligations of the predecessor poor district.* The commissioners may also levy such annual special taxes as may be needed to pay interest and sinking fund charges on bonds issued to pay for the purchase of lands or buildings, or for the erection and equipment of buildings, or for the payment of debts of the institution district. Such taxes shall be levied at the same time as the county tax, and shall be collected in

the same manner, and subject to the same discounts and penalties, as the county tax.

Any per capita taxes levied upon and collected from any person shall not in any one year exceed a total of three dollars (\$3) for county and institution district purposes.

APPROVED—The 25th day of July, A. D. 1961.

DAVID L. LAWRENCE

No. 361

AN ACT

Amending the act of March 10, 1949 (P.L. 30), entitled "An act relating to the public school system, including certain provisions applicable as well to private and parochial schools; amending, revising, consolidating and changing the laws relating thereto," providing for special and summer classes for children of migrant laborers, requiring the filing of certain reports, and making an appropriation.

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

Public School
Code of 1949.

Section 1. Subsection (b) of section 925, act of March 10, 1949 (P. L. 30), known as the "Public School Code of 1949," is amended by adding, at the end thereof, a new clause to read:

Subsection (b),
section 925,
act of March 10,
1949, P. L. 30,
added March 29,
1956, P.L. 1356,
and amended
August 11, 1959,
P.L. 671, further
amended by
adding a new
clause (11).

Section 925. Powers and Duties.—

(b) The county board of school directors in respect to second, third and fourth class school districts within the county or adjoining counties shall have power and its duty shall be—

* * * * *

(11) To estimate and file with the Department of Public Instruction the cost of transportation, classes and schools for children of migrant laborers on or before the first day of May, 1961, and the first day of February of each year thereafter.

Section 2. Section 1327 of the act, amended April 22, 1959 (P. L. 50), is amended to read:

Section 1327 of
the act, amended
April 22, 1959,
P.L. 50, further
amended.

Section 1327. Compulsory School Attendance.—Every child of compulsory school age having a legal residence in this Commonwealth, as provided in this article, and every migratory child of compulsory school age, is required to attend a day school in which the subjects and activities prescribed by the State Council of Education are taught in the English language. In lieu of such school attendance, any child fifteen years of age with the approval of the