

Section 2003. Machinery, Equipment, Lands and Buildings.—The Department of Highways shall have the power, and its duty shall be:

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(f) To rent State-owned road building equipment to political subdivisions of the Commonwealth or to any agency, bureau or department of the Federal Government, upon such terms as shall be established by the rules and regulations of the Department, with the approval of the Governor: Providing, however, That State-owned road building equipment shall not be rented to political subdivisions of the Commonwealth for periods exceeding three months, and to sell at cost to any agency, bureau or department of the Federal Government, any road or bridge building material for which the department may have no immediate need. *Where the Department of Highways cannot utilize or salvage any bridge or structure that is scheduled for demolition or dismantling, then the Department of Highways shall declare the same surplus and request the Department of Property and Supplies to dispose of such surplus material. In disposing of such material, the Department of Property and Supplies shall give preference and priority to boards of township supervisors, boards of township commissioners, councils of boroughs and cities, and boards of county commissioners in the county within which the State highway or bridge is located or in adjacent counties.*

Section 2. This act shall take effect immediately.

Act effective immediately.

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

DAVID L. LAWRENCE

No. 687

AN ACT

Amending the act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," placing a limitation on flat rate occupation

and occupational privilege taxes levied by any political subdivision, and prescribing the effective date of taxes levied for the first time by any political subdivision, limiting appeals by taxpayers to such first tax levies.

Taxation.

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

Subsection E, section 1, act of June 25, 1947, P. L. 1145, added May 9, 1949, P. L. 898, amended by adding a new clause (h).

Section 1. Subsection E of section 1, act of June 25, 1947 (P. L. 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employees to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," is amended by adding, after clause (g), a new clause to read:

Section 1. * * *

E. Limitations on Rates of Specific Taxes.—No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this subsection:

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(h) *Flat rate occupation and occupational privilege taxes not using a millage or percentage as a basis, \$10.*

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Section 3 of the act, amended May 9, 1949, P. L. 898, further amended.

Section 2. Section 3 of the act, amended May 9, 1949 (P. L. 898), is amended to read:

Section 3. Appeals by Taxpayers.—No tax levied for the first time by any political subdivision to which this act applies shall [in any event] go into effect until thirty days from the time of the adoption of the ordinance or resolution levying the tax. Within said thirty days, taxpayers representing 25% or more of the total valuation of real estate in the political subdivision as assessed for taxation purposes, or taxpayers of the political subdivision not less than 25 in number aggrieved by the ordinance or resolution shall have the right to appeal therefrom to the court of quarter sessions of

the county upon giving bond with sufficient security in the amount of five hundred dollars (\$500), approved by the court, to prosecute the appeal with effect and for the payment of costs. The petition shall set forth the objections to the tax and the facts in support of such objections, and shall be accompanied by the affidavit of at least five of the petitioners that the averments of the petition are true and the petition is not filed for the purpose of delay.

No such appeal shall act as a supersedeas unless specifically allowed by the court to which the appeal is taken or a judge thereof.

Immediately upon the filing of any such petition, the petitioners shall serve a copy of the petition and any rule granted by the court upon the president, chairman, secretary or clerk of the legislative body levying the tax.

The court shall fix a day for a hearing not less than 15 days nor more than 30 days after the filing of the petition. Notice of the time of such hearing shall be given to all interested parties as the court shall direct. The court shall promptly hear and dispose of the appeal.

It shall be the duty of the court to declare the ordinance and the tax imposed thereby to be valid unless it concludes that the ordinance is unlawful or finds that the tax imposed is excessive or unreasonable; but the court shall not interfere with the reasonable discretion of the legislative body in selecting the subjects or fixing the rates of the tax. The court may declare invalid all or any portion of the ordinance or of the tax imposed or may reduce the rates of tax.

Any party to the proceeding shall have the right to appeal from the decision of the court of quarter sessions to the Supreme or Superior Court as in other cases, but such appeal shall be taken within 30 days from the time the decree of the court was entered and not thereafter. Any two or more parties may join in such appeal.

Section 3. This act shall take effect immediately, but section 1 shall not apply to any political subdivision which has prior to the effective date of this act adopted an ordinance imposing a flat rate occupation or occupational privilege tax in excess of \$10 until the end of the fiscal year of the political subdivision current on the effective date of this act. Effective dates.

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

DAVID L. LAWRENCE