

Section 1. Section 1, act of June 25, 1947 (P. L. 948), entitled "An act authorizing the laying out, and taking over by the Secretary of Highways, with the approval of the Governor, of new State highway routes in certain cases; providing for their laying out, opening, construction, reconstruction and maintenance, at the expense of the Commonwealth and making an appropriation," is amended by adding, at the end thereof, a new clause to read:

Section 1, act of June 25, 1947, P. L. 948, amended by adding a new clause (6).

Section 1. Whenever, in the opinion of the Secretary of Highways, the laying out, opening and construction of the highways hereinafter described, will facilitate the movement of vehicular traffic, or relieve traffic congestion on the State Highway System, the Secretary of Highways, with the approval of the Governor, shall have authority to lay out and take over as State highway routes, such highways in accordance with the following descriptions:

Secretary of Highways, with approval of Governor, authorized to lay out and take over highways.

\* \* \* \* \*

(6) *Beginning at the intersection of Legislative Route 420 at Primos Avenue and Delmar Drive (Hook Road) in Folcroft Borough; thence in a southerly direction through the Borough of Folcroft and Township of Darby to Darby Creek in the Borough of Folcroft, Delaware County, a length of about 1.4 miles, continuing southerly across Darby Creek in the Township of Tincum in Delaware County to intersect with Legislative Route 762 at a point in the village of Lester to be determined by the Secretary of Highways.*

Section 2. The Department of Highways shall begin the preparations of the plans and specifications for the construction of the highway herein mentioned as soon as practicable.

Preparations of plans.

Section 3. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 437

AN ACT

Amending the act of June 22, 1935 (P. L. 414), entitled, as amended, "An act to provide revenue for State purposes; imposing taxes upon certain classes of personal property; providing for the assessment, collection, and lien of the same, and the distribution of the proceeds thereof; imposing duties on executors, administrators, registers of wills, recorders of deeds, prothonotaries, and court clerks, and on persons, copartner-

ships, associations, banks, national banks, trust companies, and other corporations receiving deposits of money, and on certain corporations and limited partnerships; conferring powers and imposing duties on certain State officers and departments; imposing penalties; and making an appropriation," removing provisions which excluded certain corporations doing business with professional school employes from the provisions of the act.

**State Personal  
Property Tax  
Act.**

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

Section 17, act of June 22, 1935, P. L. 414, re-enacted and amended July 11, 1941, P. L. 361, amended September 21, 1961, P. L. 1574, further amended:

Section 1. Section 17, act of June 22, 1935 (P. L. 414), known as the "State Personal Property Tax Act," reenacted and amended July 11, 1941 (P. L. 361) and amended September 21, 1961 (P. L. 1574), is amended to read:

Scrip, bonds, etc.

Section 17. State Tax on Scrip, Bonds, Et Cetera; Imposition and Rate of Tax.—All scrip, bonds, certificates, and evidence of indebtedness issued, and all scrip, bonds, certificates, and evidences of indebtedness assumed, or on which interest shall be paid by any and every private corporation, incorporated or created under the laws of this Commonwealth, or the laws of any other state or of the United States and doing business in this Commonwealth and having a resident corporate treasurer therein, except first class or nonprofit corporations, are hereby made taxable for State purposes at the rate of eight mills on each dollar of the nominal value thereof, during the calendar years one thousand nine hundred thirty-eight, one thousand nine hundred thirty-nine, one thousand nine hundred forty, one thousand nine hundred forty-one, one thousand nine hundred forty-two, and one thousand nine hundred forty-three, on reports filed for the calendar years one thousand nine hundred thirty-eight, one thousand nine hundred thirty-nine, one thousand nine hundred forty, one thousand nine hundred forty-one, one thousand nine hundred forty-two, and one thousand nine hundred forty-three, or for any fiscal year beginning in the calendar years one thousand nine hundred thirty-eight, one thousand nine hundred thirty-nine, one thousand nine hundred forty, one thousand nine hundred forty-one, one thousand nine hundred forty-two, and one thousand nine hundred forty-three, and at the rate of four mills on each dollar of the nominal value thereof during the calendar years one thousand nine hundred forty-four, and every year thereafter on reports filed for the calendar years one thousand nine hundred forty-four, (or for any fiscal year beginning in the calendar year one thousand nine hundred forty-four) and for every year thereafter: Provided, That whenever, under the provisions of this section, any private corporation shall become liable for such taxes upon evidences of indebted-

Where private corporations assume payments.

ness by it assumed, or on which it shall pay interest, it shall be the duty of such corporation not later than ten (10) days thereafter, to give notice, in writing, to any person who may, at such time, be liable for the payment of any taxes upon such evidences of indebtedness, under the provisions of the third section of this act, that the corporation has assumed such indebtedness, or the payment of the interest thereon, and will deduct and pay the taxes imposed thereon by this section. Such notice shall also be given before the first day of October of each and every subsequent year during which such corporation is liable for the payment of such interest. Where any private corporation shall assume such evidences of indebtedness, or the payment of interest thereon, prior to the first day of October in any year, and shall give notice, as hereinbefore provided, such corporation shall be relieved from the duty of deducting and paying the taxes imposed by this section for the balance of such year; but shall deduct and pay said taxes for the ensuing year, and the person to whom such notice shall be given, shall for such ensuing year be relieved from the payment of tax, under the provisions of the third section of this act, upon such evidences of indebtedness so assumed, or on which the corporation shall pay interest. Where any private corporation shall assume such evidences of indebtedness or the payment of interest thereon, on or subsequent to the first day of October in any year, and shall give the notice, as hereinbefore provided, such corporation shall be relieved from the duty of deducting and paying the tax upon such evidences of indebtedness by it assumed or on which it shall pay interest for the balance of such year and for the ensuing year, and the person, to whom notice is so given, shall pay the tax for the period for which the corporation is relieved upon such evidences of indebtedness so assumed, or on which the corporation shall pay interest, as provided for in the third section of this act. Neglect or failure on the part of any corporation, upon assuming any evidences of indebtedness or becoming liable for the payment of interest thereon, to give the notice as herein provided and within the time prescribed, shall make such corporation liable for the payment of taxes from the time when such evidences of indebtedness are assumed, or for the entire period for which interest shall be paid. Neglect or failure to give such notice before the first day of October of each and every subsequent year, during which such corporation is liable for the payment of such interest, shall make the corporation liable for such taxes for the year following without any deduction from interest due as hereinbefore provided: Provided, That this section shall not apply to bank notes or notes discounted or negotiated by any

Notice.

Where assumed  
prior to Octo-  
ber 1.

Neglect to give  
notice.

**Interest-bearing accounts.**

**Plans of employers for benefit of employes.**

**Building and loan associations, etc.**

**Fire companies.**

**Professional employes of school districts.**

**As trustees, guardians, etc.**

bank or banking institution, savings institution or trust company, nor to interest-bearing accounts in any bank, banking institution, savings institution, employes' thrift or savings association, whether operated by employes or the employer, or trust company; nor to any scrip, bonds, certificates or evidences of indebtedness held in any trust forming part of a stock, bonus, pension or profit sharing plan of an employer for the exclusive benefit of his employes, or their beneficiaries, which trust under the latest ruling of the Commissioner of Internal Revenue is exempted from Federal income tax: And provided further, That the provisions of this act shall not apply to building and loan associations or to savings institutions having no capital stock, and if at any time either now or hereafter, any persons, individuals, or bodies corporate have agreed or shall hereafter agree to issue his, their or its securities, bonds or other evidences of indebtedness, clear of and free from the tax or any part thereof, provided for in this act, or in the act, approved the seventeenth day of June, one thousand nine hundred thirteen (Pamphlet Laws five hundred seven), or have agreed or shall hereafter agree to pay the same, nothing herein contained shall be so construed as to relieve or exempt him, it or them, from paying the tax imposed herein on any of such securities, bonds, or other evidences of indebtedness, as may be held, owned by, or owing to, the said savings institution having no capital stock: And provided further, That the provisions of this act shall not apply to fire companies, firemen's relief associations, life insurance companies, casualty or fire insurance corporations having no capital stock, secret and beneficial societies, labor unions and labor union relief associations, and all beneficial organizations paying sick or death benefits, or either or both, from funds received from voluntary contributions or assessments upon members of such associations, societies, or unions: [And provided further, That the provisions of this act shall not apply to any corporation incorporated under the laws of this Commonwealth when at least one-half the directors of such corporation are professional employes of any school district or school districts of this Commonwealth and at least one-half of the business activities of such corporation are directly or indirectly with or on behalf of professional employes of any school district or school districts of this Commonwealth:] And provided further, That corporations, limited partnerships, and joint-stock associations, liable to tax on capital stock for State purposes, shall not be required to pay any further tax under this section, on the mortgages, bonds, and other securities owned by them in their own right; but corporations, limited partnerships, and joint-stock associations hold-

ing such securities as trustees, executors, administrators, guardians, or in any other manner, except as executor or administrator of the estate of a nonresident decedent, and except as trustee for a resident or nonresident religious, charitable or educational organization, no part of the net earnings of which inures to the benefit of any private stockholder or individual, shall be liable for the tax imposed by this section upon all securities so held by them as in the case of individuals: And provided further, That none of the classes of property made taxable by this section for state purposes shall be taxed or taxable for county, school, or other local purposes: And provided further, That the provisions of this section shall not apply to personal property, of the classes hereinabove enumerated, received or acquired with proceeds of money or property received from any person or persons, copartnership or unincorporated association, or company, nonresident in or not located within this Commonwealth, or from any joint-stock association, limited partnership, bank or corporation formed, created, or incorporated by, under, or in pursuance of any law of the United States, or of any state or government other than this Commonwealth, by any person or persons, copartnership or unincorporated association resident in this Commonwealth, company, joint-stock company or association, limited partnership, bank or corporation created or existing under the laws of this Commonwealth or doing business within this Commonwealth as active trustee, agent, attorney-in-fact, or in any other capacity for the use, benefit or advantage of any person or persons, copartnership or unincorporated association, or company nonresident in, or not located within, this Commonwealth, or for the use, benefit or advantage of any joint-stock company or association, limited partnership, bank or corporation formed, created or incorporated by, under, or in pursuance of any law of the United States, or of any state or government other than this Commonwealth; or any such property whatsoever owned, held or possessed by any person or persons, copartnership or unincorporated association resident in this Commonwealth, company, joint-stock company or association, limited partnership, bank or corporation created and existing under the laws of this Commonwealth or doing business within this Commonwealth in the capacity of executor or administrator of a \*nonresident decedent, or as trustee, agent or attorney-in-fact for any resident or nonresident religious, charitable, scientific, literary or educational organization, no part of the net earnings of which inures to the benefit of any private stockholder or individual.

Exceptions.

Local taxation.

Received from nonresidents, by trustees as residents, etc., for benefit of nonresidents.

Property in hands of resident as executor or administrator of estate of nonresident decedent.

Or held by resident fiduciaries for benefit of eleemosynary, etc., organizations, resident or not.

\* "nonresident" in original.

It is the intent of this act that all scrip, bonds, certificates, and evidences of indebtedness, made taxable under this section, are not taxable under the third section of this act, and that only such scrip, bonds, certificates, and evidences of indebtedness, which cannot be made taxable under this section, are to be taxed under the third section of this act.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 438

AN ACT

Amending the act of April 9, 1929 (P. L. 177), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools, or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain departments, boards, and commissions; and prescribing the manner in which the number and compensation of the deputies and all other assistants and employes of certain departments, boards and commissions shall be determined," creating the State Highway Commission in the Department of Highways and prescribing its powers and duties.

The Administrative Code of 1929.

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

Section 202, act of April 9, 1929, P. L. 177, amended by adding a new clause.

Section 1. Section 202, act of April 9, 1929 (P. L. 177), known as "The Administrative Code of 1929," is amended by adding, immediately before the last paragraph thereof, a new clause to read:

Section 202. Departmental Administrative Boards, Commissions, and Offices.—The following boards, commissions, and offices, are hereby placed and made departmental administrative boards, commissions or offices, as the case may be, in the respective administrative departments mentioned in the preceding section, as follows:

\* \* \* \*

*In the Department of Highways.  
State Highway Commission.*

All of the foregoing departmental administrative boards and commissions shall be organized or reorganized as provided in this act.

Section 2. The act is amended by adding, after section 467, a new section to read:

Act amended by adding a new section 468.

*Section 468. State Highway Commission.—(a) There is hereby created a State Highway Commission which shall consist of seven members, one of whom shall be the Secretary of Highways, ex officio, who shall be the chairman of the commission. The chairmen of the Committee on Highways of the Senate and of the House of Representatives, respectively, shall be ex officio members of the commission.*

*(b) The Governor shall nominate and by and with the advice and consent of two-thirds of all the members of the Senate, appoint the four remaining members of the commission, not more than three of whom shall be members of the same political party. Two of the initially appointed members of the commission shall continue in office for terms of two years; one for terms of four years, one for terms of six years from the date of their appointment. The term of each initially appointed member shall be designated by the Governor at the time of appointment but their successors shall each be appointed for terms of six years, except that any person appointed to fill a vacancy shall serve only for the unexpired term. Any member of the commission may be appointed to succeed himself. All members shall serve for their appointed terms and until their successors shall have been appointed and qualified. The Governor shall fill any vacancy not later than ninety days after such vacancy occurs.*

*(c) The appointed members of the commission shall be reputable citizens of the Commonwealth, of mature judgment and broad business experience and shall not hold any other position as an employe of the Commonwealth.*

*(d) No appointed member of the commission, during his term of office shall directly or indirectly own, have any financial interest in, be associated with, or receive any fee, commission, compensation or anything of value from any person, firm, partnership, business association or corporation which supplies materials or services of any nature except services of an informational or advisory nature rendered as a public service and without profit to the Department of Highways.*

*(e) Each member of the commission shall be deemed to have been appointed to represent the interests of the Commonwealth at large and shall not be deemed to be the representative of any region or district whatsoever.*

*(f) The members of the commission shall be entitled to receive fifty dollars (\$50) per diem for each day actually spent in the performance of his duties and shall be entitled to reimbursement for travel.*

Section 2002 of act, amended by adding a new clause (e).

Section 3. Section 2002 of the act is amended by adding, after clause (d), a new clause to read:

Section 2002. State and State-aid Highways.—The Department of Highways shall have the power, and its duty shall be:

\* \* \* \* \*

*(e) To prepare and submit by May 1, 1964, and every year thereafter prior to the first day of May, to the State Highway Commission for its consideration, a construction program which it recommends to be undertaken by the Department of Highways during the six calendar years next ensuing. Each year thereafter, the Department of Highways, taking into consideration the recommendations of the State Highway Commission, shall review, revise, adjust and extend its construction program for one year.*

*Copies of construction programs shall be supplied to the members of the General Assembly and shall be open to the public for inspection and shall be made available to interested persons. The priority of improvement shall be based upon relative need and sufficiency ratings maintained by the department.*

Article XX. of act, amended by adding a new section 2011.

Section 4. Article XX. of the act is amended by adding, at the end thereof, a new section to read:

*Section 2011. State Highway Commission.—(a) The commission shall hold regular meetings throughout the State, as may be determined and announced, which meetings shall be open to the public at all times. The first appointed members shall meet at the State Capitol during the first week of January, 1964, or as soon thereafter as possible, to organize as the State Highway Commission. At the first annual meeting and annually thereafter the commission shall elect a secretary who shall be a member of said commission.*

*(b) The commission may hold public hearings at its discretion or it may designate one or more of its members to hold such public hearings for the purpose of securing all pertinent information it may deem necessary and to comply with the provisions of Title 23, U. S. Code, "The Federal Interstate Highway Law of 1956," and amendments thereto.*

*At any hearing or meeting before the commission on the approval or disapproval of the selection of any State highway route, comparative estimates may be presented of the effects of the use of alternative routes. Estimates*

based on similar assumptions may be presented of the effect that the selection of any alternative route would have upon economic or social values, including, but not limited to, property values, State and local public facilities and local highway traffic. The commission shall compile and submit to the Governor and the Secretary of Highways for their consideration the information acquired at such hearings.

(c) The commission shall have the power, and its duties shall be, to gather and study all available information, data, statistics and reports, relating to the need for highway construction or reconstruction in the Commonwealth to determine on the basis of available information, data, statistics and reports, the highways which should be constructed or reconstructed and the recommended order of priority in which such highways should be constructed or reconstructed and to certify from time to time the results of such determination to the Governor, to the General Assembly and to the Secretary of Highways, for their consideration.

(d) The commission shall recommend to the General Assembly a system of classification of highways based upon information supplied by the Department of Highways and data acquired as a result of its own study or investigation from hearings and otherwise. The commission shall submit and recommend to the General Assembly such highway classification together with a plan for the development and improvement thereof with priorities based upon studies of needs and sufficiency ratings.

(e) The commission shall promulgate regulations not inconsistent with provisions of this section for the execution of the powers and duties herein delegated to them.

(f) The commission shall semi-annually advise and make recommendations to the Governor, the General Assembly and the Secretary of Highways to aid the department in maintaining a construction program on a basis of uniformity and continuity.

Section 5. Nothing contained herein shall affect the administrative powers, duties, prerogatives or responsibilities of the Secretary of Highways, except as specifically set forth in this act.

Applicability.

Section 6. This act shall take effect May 1, 1964, except that the members of the commission may be named and meet in advance of that date in order that they may become familiar with the responsibilities of the commission, but they shall not exercise any of the powers set forth herein until the effective date of this act.

Effective date:  
preliminary  
meetings.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON