

Section 3. This act shall take effect immediately.

APPROVED—The 7th day of July, A. D. 1967.

RAYMOND P. SHAFER

No. 46

AN ACT

HB 252

Amending the act of April 29, 1959 (P. L. 58), entitled "An act consolidating and revising the Vehicle Code, the Tractor Code, the Motor Vehicle Financial Responsibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," further providing for seats in school buses.

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

Section 1. Clause (6), subsection (b) of section 840, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," is amended to read:

Section 840. School Buses; Safety Requirements.—

* * *

(b) No person shall own or operate a school bus carrying school children on the highways of this Commonwealth that, in addition to the other requirements of this act, does not conform with the following:

* * *

(6) There shall be at least thirteen (13) inches of seating space provided for each school child carried. And there shall be a measurement of at least twelve (12) inches from the front of every seat to the back of the seat next to the rear. All seats shall have [spring cushions, and all back rests shall be well padded] either spring cushions with well padded back rests or shall be of fiberglass reinforced plastic and shall be securely fastened to the bus. There shall be no longitudinal seats opposite to and facing each other within a distance of eighteen (18) inches, and in all new buses purchased after September 1, 1939, there shall be no longitudinal seats.

* * *

Penalty.—Any person violating any of the provisions of this section, shall, upon summary conviction before a magistrate, be sentenced to pay a fine of not less than ten dollars (\$10.00) and not more than twenty-five dollars (\$25.00) and costs of prosecution, and, in default of the payment thereof, shall undergo imprisonment for not less than five (5) days and not more than ten (10) days.

APPROVED—The 7th day of July, A. D. 1967.

RAYMOND P. SHAFER

No. 47

AN ACT

SB 208

Amending the act of December 31, 1965 (P. L. 1257), entitled "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 including independent school districts, to levy, assess, collect or to provide for the levying, assessment and collection of certain taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers, agencies and employes to assess and collect such taxes; providing for joint collection of certain taxes, prescribing certain definitions and other provisions for taxes levied and assessed upon earned income, providing for annual audits and for collection of delinquent taxes, and permitting and requiring penalties to be imposed and enforced, including penalties for disclosure of confidential information, 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," further regulating the allowance of certain income tax payments as credits toward liability for payment of other taxes on salaries, wages, commissions, or other compensation or certain net profits.

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

Section 1. Section 14, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," is amended to read:

Section 14. Payment of Tax to Other Political Subdivisions or States as Credit or Deduction; Withholding Tax.—Payment of any tax to any political subdivision pursuant to an ordinance or resolution passed or adopted prior to the effective date of this act shall be credited to and allowed as a deduction from the liability of taxpayers for any like tax respectively on salaries, wages, commissions, other compensation or on net profits of businesses, professions or other activities and for any income tax imposed by any other political subdivision of this Commonwealth under the authority of this act.

Payment of any tax on salaries, wages, commissions, other compensation or on net profits of business, professions or other activities to a political subdivision by residents thereof pursuant to an ordinance or resolution passed or adopted under the authority of this act shall be credited to and allowed as a deduction from the liability of such persons for any other like tax respectively on salaries, wages, commissions, other compensation or on net profits of businesses, professions or other activities imposed by any other political subdivision of this Commonwealth under the authority of this act.

Payment of any tax on income to any political subdivision by residents thereof pursuant to an ordinance or resolution passed or adopted under the authority of this act shall, to the extent that such income