

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

Section 1. Sections 440 and subsection (b) of section 444, act of August 9, 1955 (P. L. 323), known as "The County Code," amended April 28, 1961 (P. L. 154), are amended to read:

Section 440. State Associations Authorized.—County officers of each county may organize for themselves a State association as follows:

(1) The county commissioners, together with the county solicitor and the chief clerk to the county commissioners.

(2) The county controllers.

(3) The sheriffs.

(4) The district attorneys.

(5) The probation officers.

(6) The registers of wills and clerks of orphans' courts.

(7) The prothonotaries and clerks of courts of quarter sessions.

(8) The county treasurers.

(9) The recorders of deeds.

(10) The directors of veterans' affairs.

(11) The coroners.

(12) Jury commissioners.

Section 444. Other Meeting Expenses Paid by Counties.—* * *

(b) In the case of county commissioners, county solicitor and county clerk, county controllers, sheriffs, registers of wills, clerks of orphans' courts, county treasurers, recorders of deeds, prothonotaries, clerks of courts of quarter sessions, district attorneys, and coroners, the portion of the annual expenses charged to each county shall not exceed seventy-five dollars (\$75), in the case of the directors of veterans' affairs and jury commissioners the portion charged to each county shall not exceed fifty dollars (\$50), and in the case of the probation officers an annual membership subscription not exceeding six dollars (\$6) per member shall be paid by the county, and shall be in lieu of the expenses hereinbefore in this section provided for other county officers.

Section 2. This act shall take effect immediately.

APPROVED—The 11th day of August, A. D. 1967.

RAYMOND P. SHAFER

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No. 82

AN ACT

HB 1118

Amending the act of July 2, 1937 (P. L. 2797), entitled "An act requiring collectors of city, county, borough, town, township, school, and poor district taxes, to file certain reports with the quarter sessions court and the Department of Internal Affairs; direct-

ing such department to prepare and furnish forms for such reports, making such reports available for public inspection; requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violation of the act a misdemeanor," transferring certain powers and duties imposed upon the Department of Internal Affairs to the Department of Community Affairs and transferring records, appropriations and equipment relative thereto and making editorial corrections.

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

Section 1. The title and sections 1 and 2, act of July 2, 1937 (P. L. 2797), entitled "An act requiring collectors of city, county, borough, town, township, school, and poor district taxes, to file certain reports with the quarter sessions court and the Department of Internal Affairs; directing such department to prepare and furnish forms for such reports, making such reports available for public inspection; requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violation of the act a misdemeanor," are amended to read:

AN ACT

Requiring collectors of city, county, borough, town, township, and school [and poor] district taxes, to file certain reports with the quarter sessions court and the Department of [Internal] Community Affairs; directing such department to prepare and furnish forms for such reports, making such reports available for public inspection; [requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession;] and making violation of the act a misdemeanor.

Section 1. Be it enacted, &c., That each collector of city, county, borough, town, township, and school [and poor] district taxes shall, within sixty (60) days after the close of each calendar year, file with the State Department of [Internal] Community Affairs and with the clerk of the court of quarter sessions of the county, a report, verified by oath, for the preceding calendar year, showing the following information for each city, county, borough, town, township, and school [and poor] district whose taxes he has collected; the number of taxables against whom such taxes have been levied; the total amount of taxes of the various types appearing on the tax duplicate or duplicates delivered to him for collection during such preceding calendar year; the amount of taxes of the various types collected by him dur-

ing such year, showing which of such taxes were current and which delinquent; if such tax collector also serves as treasurer of the city, county, borough, town, township or school [or poor] district, the amount of money handled by him as such treasurer, the salary, if any, received by him as collector of such taxes, and the salary, if any, received by him as treasurer, the percentage or percentages, if any, of the commission received by him as compensation for his collecting such taxes or acting as treasurer, the compensation expressed in dollars received by him in commissions for collecting such taxes or acting as treasurer, the total gross amount of compensation received by him as collector of taxes and treasurer, an itemized list of expenses which were incident to the collection of the taxes or to his services as treasurer, and which, under the law were or are to be paid by him from his compensation as collector of taxes or treasurer, an itemized list of expenses which were incident to the collection of the taxes or to his serving as treasurer and which under the law were or are to be paid by the city, county, borough, town, township, or school [or poor] district. The reports shall be made on forms to be prepared and furnished as herein provided.

Section 2. The Department of [Internal] Community Affairs shall annually prepare and furnish to such tax collectors the forms to be used in the making of the reports herein required, and shall have power to revise such forms from time to time as it deems proper. [Such department shall, within sixty (60) days after enactment of this act, send to each such tax collector a copy of this act and forms to be used by him in making such reports covering the calendar year one thousand nine hundred and thirty-seven (1937).]

Section 2. All personnel, appropriations, allocations, contracts, agreements, equipment, files, obligations, documents and other material and equipment which relate to the administration and enforcement of the act of July 2, 1937 (P. L. 2797), entitled "An act requiring collectors of city, county, borough, town, township, school, and poor district taxes, to file certain reports with the quarter sessions court and the Department of Internal Affairs; directing such department to prepare and furnish forms for such reports, making such reports available for public inspection; requiring all payments to such collectors, for compensation and expenses, to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violation of the act a misdemeanor," are hereby transferred to the Department of Community Affairs with the same force and effect as if the appropriation had been made to the Department of Community Affairs in the first instance, and said contracts, agreements and obligations of the said Department of Internal Affairs had been incurred or entered into by said Department of Community Affairs.

Section 3. This act shall take effect immediately.

APPROVED—The 11th day of August, A. D. 1967.

RAYMOND P. SHAFER

No. 83

AN ACT

HB 1119

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," transferring certain powers and duties of the Department of Internal Affairs and Secretary of Internal Affairs to the Department of Community Affairs, and transferring records, appropriations, and equipment relative thereto.

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

Section 1. Sections 7 and 9, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," are amended to read:

Section 7. Filing of Certified Copies of Ordinances and Resolutions.—When an ordinance or a resolution is first passed or adopted by a political subdivision imposing a tax or license fee under the authority of this act, an exact printed or typewritten copy thereof, certified to by the secretary of the taxing body, shall be filed with the [Bureau of Municipal Affairs of the Department of Internal] Department of Community Affairs within fifteen days after the same becomes effective. If such ordinance or resolution is again passed or adopted, imposing the same tax or license fee without substantial change for the year next following and thereafter from year to year, the secretary of the taxing body shall file with said [bureau] Department of Community Affairs, within fifteen days after the new ordinance or resolution goes into effect, the following statement:

"The 19 ordinance (or resolution) which imposed a tax or license