

tion of any unlawful act or manufacture, own, possess, sell or transfer any radio apparatus of any nature or type intended for use in the perpetration of any unlawful act.

(c) This act shall not apply to any law enforcement agency, fire department, public utility or any public news media.

(d) Any person violating any of the provisions of this act is guilty of a misdemeanor, and, shall upon conviction thereof, be sentenced to pay a fine of not more than three hundred dollars (\$300), and to undergo imprisonment for not more than ninety days.

Section 2. ¹ Effective Date.—This act shall take effect in five days.

APPROVED—The 12th day of December, A. D. 1968.

RAYMOND P. SHAFER.

No. 377

AN ACT

SB 1773

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," requiring employers to withhold occupational privilege taxes in certain cases and imposing certain duties on the Department of Community Affairs.

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

Section 1. Section 9, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," amended August 11, 1967 (P. L. 228), is amended to read:

Section 9. Register for Earned Income and Occupational Privilege Taxes.—It shall be the duty of the Department of Community Affairs to have available an official continuing register supplemented annually of all earned income and occupational privilege taxes levied under

¹ "Effective Date.—" not in original.

authority of this act. The register and its supplements, hereinafter referred to as the register, shall list such jurisdictions levying [an] earned income and/or occupational privilege [tax] taxes, the rate of the tax as stated in the tax levying ordinance or resolution, and the effective rate on resident and nonresident taxpayers, if different from the stated rate because of a coterminous levy, the name and address of the officer responsible for administering the collection of the tax and from whom information, forms for reporting and copies of rules and regulations are available. With each jurisdiction listed, all jurisdictions making coterminous levies shall also be noted and their tax rates shown.

Information for the register shall be furnished by the secretary of each taxing body to the Department of Community Affairs in such manner and on such forms as the Department of Community Affairs may prescribe. The information must be received by the Department of Community Affairs by certified mail not later than May 31 of each year to show new tax enactments, repeals and changes. Failure to comply with this date for filing may result in the omission of the levy from the register for that year. Failure of the Department of Community Affairs to receive information of taxes continued without change may be construed by the department to mean that the information contained in the previous register remains in force.

The Department of Community Affairs shall have the register with such annual supplements as may be required by new tax enactments, repeals or changes available upon request not later than July 1 of each year. The effective period for each register shall be from July 1 of the year in which it is issued to June 30 of the following year.

Employers shall not be required by any local ordinance to withhold from the wages, salaries, commissions or other compensation of their employes any tax imposed under the provisions of this act, which is not listed in the register, or make reports of wages, salaries, commissions or other compensation in connection with taxes not so listed: Provided, That if the register is not available by July 1, the register of the previous year shall continue temporarily in effect for an additional period not to exceed one year. The provisions of this section shall not affect the liability of any taxpayer for taxes lawfully imposed under this act.

Ordinances or resolutions imposing earned income or occupational privilege taxes [on wages, salaries, commissions and other earned income of individuals] under authority of this act may contain provisions requiring employers doing business within the jurisdiction of the political subdivision imposing the tax to withhold the tax from the compensation of those of their employes who are subject to the tax: Provided, That no employer shall be held liable for failure to withhold earned income taxes or for the payment of such withheld

tax money to a political subdivision other than the political subdivision entitled to receive such money if such failure to withhold or such incorrect transmittal of withheld taxes arises from incorrect information as to the employe's place of residence submitted by the employe: And provided further, That employers shall not be required by any local ordinance to withhold from compensation for any one of their employes for the occupational privilege tax more than one time in any fiscal period: And provided further, That the occupational privilege tax shall be applicable to employment in the period beginning January 1, of the current year and ending December 31 of the current year, except that taxes imposed for the first time shall become effective from the date specified in the ordinance or resolution, and the tax shall continue in force on a calendar year basis.

APPROVED—The 12th day of December, A. D. 1968.

RAYMOND P. SHAFER.

No. 378

AN ACT

HB 2723

Amending the act of May 22, 1935 (P. L. 233), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired, and disabled employees of the Bureau of Police in cities of the second class; providing a pension fund for said employees; and providing for the payment of certain dues, fees, assessments, fines, and appropriations thereto; regulating membership therein; creating a board for the management thereof; providing the amount, mode, and manner of payment to beneficiaries thereof, and for the care and disposition of said fund; providing for the payment into this fund by cities of the second class of all monies heretofore payable into any other funds, organizations, corporations, or associations having the same or similar purposes, and of such additional monies as may be necessary to carry out the provisions of this act," abolishing the time which certain persons must be members in order to qualify their surviving spouses for benefits and changing provisions relating to the basis of the pension allowance.

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

Section 1. Subsection (a) of section 11.2 and section 14, act of May 22, 1935 (P. L. 233), entitled "An act creating and establishing a fund for the care, maintenance, and relief of aged, retired, and