

**SUMMARY REPORT**  
**OF THE**  
**JOINT STATE GOVERNMENT COMMISSION**  
**TO THE**  
**GENERAL ASSEMBLY**  
**1943-1945**

**Taxes**  
**Strip Mining**  
**Municipal Authorities**  
**Legislative Apportionment**  
**Unemployment Compensation Benefits**  
**State-Local Sharing of Liquid Fuel Taxes**  
**Penal Code, Juvenile Delinquency and Penal Institutions**

**March 5, 1945**

**COMMONWEALTH OF PENNSYLVANIA**  
**JOINT STATE GOVERNMENT COMMISSION**  
**OF THE GENERAL ASSEMBLY**  
**ROOM 452, MAIN CAPITOL BUILDING**  
**HARRISBURG**

## LETTER OF TRANSMITTAL

*To the General Assembly of Pennsylvania:*

Under authority of the Act of July 1, 1937, P. L. 2460, as last amended by the Act of March 8, 1943, P. L. 13, I have the honor to submit herewith a summary report of the Joint State Government Commission and its several Committees, with special reference to the activities of the Commission for the biennium February 1, 1943 to February 1, 1945, and the recommendations of the several Committees of the Commission.

IRA T. FISS, *Chairman,*  
*Joint State Government Commission*  
*of the General Assembly*

# BIENNIAL REPORT

## OF THE

### JOINT STATE GOVERNMENT COMMISSION

1943-1945

*To the Members of the General Assembly:*

The years 1943 and 1944 have proven to be the most active, and likely the most fruitful, in the history of the Joint State Government Commission, since it was established by Act of July 1, 1937 (P. L. 2460). The work carried on by the 26 members of the Commission, augmented by 13 auxiliary members from the Senate, and 28 auxiliary members from the House has served to establish that: (1) legislators, when afforded the opportunity, will study and attempt to solve problems affecting the public welfare in the interim between legislative sessions; (2) measures recommended as a result of studies made between sessions are more likely to be based on well considered facts; (3) the General Assembly can operate more effectively and economically with the aid of the Commission; and (4) the Commission should be sufficiently financed to enable it to function as intended by the General Assembly.

The Joint State Government Commission was established to provide means for investigating and studying problems of government. It is intended to serve the Legislature as a fact-finding body and as an authoritative source of information. Recommendations are made to the General Assembly for legislative action based upon the results of inquiries and research.

The duties of the Joint State Government Commission, as set forth in the act creating it, as amended by the acts of June 26, 1939 (P. L. 1084) and March 8, 1943 (P. L. 13) are:

1. To investigate departments, boards, commissions and officers of the State and local governments, and to study their legislative, financial, and other problems.
2. To make studies for the use of the legislative branch of the government, seeking to improve the administrative organization of the State and local governments, to eliminate waste and overlapping functions, and to institute economies.
3. To suggest ways and means of financing the

Commonwealth upon a more scientific and equitable basis.

4. To gather budget information for the use of the General Assembly.
5. To make such other investigations and studies and to gather such other information as may be deemed useful to the General Assembly.
6. To sit between legislative sessions.
7. From time to time, to report to the General Assembly such findings and recommendations accompanied with such drafts of legislation as it deems necessary for the information of and consideration by the General Assembly.

Economic dislocations since 1929 have made the problems of government vastly more complex. Ordinarily legislatures are in session for only a few months. During the sessions intense pressure of activity precludes calm reasoning, and makes impossible enactment of solid, well-reasoned and carefully prepared statutes.

This condition has necessitated the establishment of permanent and continuous research and fact-finding agencies, similar to the Joint State Government Commission. To these permanent commissions is delegated the planning of legislation in advance of the legislative sessions.

A legislative commission can make the facts and results of research and study available as a basis for sound legislation and thereby afford responsible and representative legislators an opportunity to study, analyze, and consider various alternative policies in the interim between sessions.

The Joint State Government Commission in no way interferes with the long and splendid service of the Legislative Reference Bureau. The Bureau was established primarily to draft legislation and is concerned with the technique of drafting bills and necessary amendments to existing legislation.

Prior to the current biennium the Commission has made studies and has issued reports on legislative printing, the tax and financial problems of the Commonwealth, the organization and admin-

istration of Pennsylvania's state government, the administration of public assistance, modernization of the Pennsylvania Unemployment Compensation Law, employer experience rating in unemployment compensation, practice and procedure before departments, and issuance of certified copies of birth certificates through the Bureau of Vital Statistics. Many of the recommendations made in the reports were incorporated into legislation.

During the current biennium, the Commission was charged with 7 studies:

1. Taxes.
2. Strip Mining.
3. Municipal Authorities.
4. Legislative Apportionment.
5. Unemployment Compensation Benefits.
6. State-Local Sharing of Liquid Fuel Taxes.
7. Penal Code, Juvenile Delinquency and Penal Institutions.

Subcommittees of the Commission were appointed to undertake these studies. All of these committees organized promptly and worked diligently. They held many meetings and made thorough and comprehensive investigations of the subjects assigned to them. Comprehensive reports were made by the committees and bills embodying their recommendations were introduced.

The year 1944 was marked by unprecedented activity on the part of the subcommittee on Continuation of the Tax Study, which completed ten studies that were printed and distributed widely by the Joint State Government Commission and the Pennsylvania Economy League.

An additional study was made by the Tax Advisory Committee, with the approval of the Commission. This Tax Advisory Committee enlisted the services of almost 200 tax experts, lawyers, and accountants who were constituted into subcommittees, each to study a particular phase of taxation. Those making this study constituted non-political, non-partisan citizens' groups, wholly independent, and responsible to The Tax Advisory Committee.

The reports of these subcommittees were submitted to the Tax Advisory Committee which, in turn, developed the most comprehensive report of

its kind. The Tax Advisory Committee's report was issued as Report No. 11 by the Tax Committee of the Commission. It deals with every phase of the tax problem of Pennsylvania and contains specific proposals for the revision of the tax structure, including new sources of revenue, elimination of certain taxes, reductions of others and shifting of specific taxes from one unit of government to another, as well as proposals for reallocation of various governmental functions between the Commonwealth and its political subdivisions.

A list of the reports issued by the Commission in prior biennia, as well as the current biennium, is set forth at the end of this report.

A large part of the tax work of this Commission was made possible through the freely given co-operation and assistance of the Pennsylvania Economy League in providing the Commission with basic surveys, statistics, and data to serve as a basis for the preparation of the series of tax and financial reports.

All the committees have worked assiduously to discharge their duties well and have performed their assignments expertly. They have displayed enthusiastic and wholehearted co-operation in their efforts to reach a solution of the problems assigned to them for decision. The reports of the several committees, which appear later in this report, will confirm this statement.

The Commission could and should expand its facilities so that it becomes a truly fact-finding and research agency for the General Assembly, furnishing statistics, information, and data at all times, in addition to undertaking the investigations and studies with which it is charged by the General Assembly. It is essential that the Commission be adequately financed in order that it can discharge its duties more effectively.

I also desire to commend the staff of the Commission for the tremendous amount of work performed in furnishing basic information to the committees and providing research assistance in addition to the routine work connected with the smooth functioning of the Commission.

IRA T. FISS, *Chairman,*  
*Joint State Government Commission.*

## GENERAL SUMMARY

Under the provisions of the act creating the Joint State Government Commission, and the amendments thereto, it is charged with overall continuing functions. In addition, the Commission as constituted for 1943-1945 was specially charged with seven studies. These were:

1. Taxes.
2. Strip Mining.
3. Municipal Authorities.
4. Legislative Apportionment.
5. Unemployment Compensation Benefits.
6. State-Local Sharing of Liquid Fuels Taxes.
7. Penal Code, Juvenile Delinquency, and Penal Institutions.

Seven subcommittees were named to study these subjects and the membership of the Commission was supplemented by 41 auxiliary members of the Senate and House. All of the committees organized promptly and carried out their assignments with diligence. The various reports and recommendations will show how well their work was done.

### TAXES

The Committee on Continuation of the Tax Study, to which the study on taxes was assigned, proceeded to develop research material, statistical data, and other material on the debt, cost of state and local government, the tax structure, operating funds, and the economic resources and related tax problems of the Commonwealth of Pennsylvania. Ten reports were issued by the Committee embodying such information. However, it was realized early in its study that a comprehensive, factual analysis and thorough consideration of the many phases of the entire state and local tax structures would be imperative. It, therefore, accepted the assistance and co-operation of the Tax Advisory Committee, of which Mr. E. M. Elkin, of Pittsburgh, was Chairman.

The Tax Advisory Committee in turn enlisted the services of approximately 200 tax experts, lawyers, and accountants, of varying viewpoints,

which were organized into subcommittees, each of which studied a specific phase of the Tax Structure of the Commonwealth and Its Political Subdivisions. These subcommittees made their reports to the Tax Advisory Committee which resolved all matters of policy and developed the most comprehensive report on Pennsylvania's tax situation which has ever been compiled.

The Tax Advisory Committee recommended new sources of revenue, elimination of certain taxes, reduction of others, and shifting of specific taxes from one unit of government to another, as well as proposals for reallocation of general governmental functions between the Commonwealth and its political subdivisions.

Brief summaries of the work of this Committee and the Tax Advisory Committee are found on pages 8 to 14 of this report, while the complete study of the Tax Advisory Committee has been printed as Report No. 11, in the series of the 1944-1945 publications of this Committee. Copies of the report of the Tax Advisory Committee and its recommendations have been made available for the information of the public and study by the General Assembly, and this Committee. The Committee on Continuation of the Tax Study has made no recommendations, but has requested that it be continued as a committee to study and consider the report and recommendations of the Tax Advisory Committee.

### STRIP MINING

The Committee on Strip Mining inspected strip-ping operations in six counties of the bituminous region and six counties of the anthracite region. Subsequent to the visits, conferences were held with representatives of County Commissioners, Township Supervisors, mine workers, coal operators, and various governmental departments interested in this subject. The Committee found itself faced with the problems of conserving the coal resources of the Commonwealth, regulating stripping operations, and maintaining maximum

production in aid of the war effort. The Committee finally recommended that Strip Mining be regulated. The Committee approved a bill incorporating these recommendations, which was introduced in the General Assembly as Senate Bill No. 265.

### **MUNICIPAL AUTHORITIES**

The Committee on Municipal Authorities decided at the organization meeting to send a questionnaire requesting information from the 95 incorporated Municipal Authorities in the Commonwealth. These questionnaires developed the fact that 60 Municipal Authorities are functioning at the present time. The replies to the questionnaire were carefully studied. Conferences were held with the Attorney General, attorneys for the Pennsylvania Municipal Authorities Association, and others interested in this subject in order to obtain suggestions for improvement of the law and the administration of Municipal Authorities. The Attorney General suggested that a new measure be drafted instead of amending the present law in order to avoid further patch-work to the law. The suggestions of the Attorney General were accepted by the Committee, which approved the various proposals for amending the law, as set forth on pages 17-18 of this report. A bill was drafted incorporating the old law and the new amendments and was introduced in the General Assembly as Senate Bill No. 423.

### **LEGISLATIVE APPORTIONMENT**

The Commission recognized that reapportionment of the Senatorial and Representative districts was necessary following the United States census of 1940. Therefore, a Committee to investigate and study this subject was appointed. In applying the formula prescribed by the State Constitution, the Committee found that membership of the House should be increased from 208 to 210. These changes included an increase in the Allegheny County delegation from 27 to 28; an increase in the Cumberland County membership from 1 to 2; an increase in the Delaware County membership

from 4 to 6; an increase in Lehigh County from 3 to 4; and an increase in York County from 3 to 4. Decreases were considered necessary in Cambria County from 5 to 4 members; in Northampton County from 4 to 3 members; in Philadelphia from 41 to 39. After examining the population figures for the Senatorial Districts, the Committee found it desirable that the counties of Philadelphia and Allegheny be reapportioned. Recommendations for legislation to carry out this program have been approved and are found on pages 18-19 of this report. Bills to incorporate these changes have been introduced into the General Assembly as House Bill No. 753 for House apportionment, and Senate Bill No. — for Senatorial apportionment.

### **UNEMPLOYMENT COMPENSATION BENEFITS**

The Committee on Unemployment Compensation Benefits held meetings with the administrators of unemployment compensation in the states of New York, New Jersey, and Ohio. The Committee considered, at first, the subject of paying benefits for partial unemployment and reviewed the pertinent provisions of the laws of a number of the states providing for the payments of such benefits. The Executive Committee of the Joint State Government Commission directed this Committee to enlarge its study to include consideration of the need for other amendments to the Pennsylvania Unemployment Compensation Law. The Committee recommended that benefits be paid for partial unemployment, and that the weekly benefit rate and the maximum duration of benefits be increased, and the waiting period be reduced as set forth on page 20 in this report. A bill to incorporate these recommendations was introduced in the Senate as Senate Bill No. 41.

### **STATE-LOCAL SHARING OF LIQUID FUELS TAXES**

The "Committee on the Study of Distribution of State Funds to Political Subdivisions in the Counties of the State" decided to make a field in-

vestigation, which took six months, in order to obtain first-hand information on the disbursement of the 1/2 cent gasoline tax by the County Commissioners. Field investigators undertook this investigation, and covered every county in the State, except Philadelphia. As a result of the survey, made by the field auditors, for the first time facts and figures were made available, showing the details of the manner in which the Liquid Fuels Tax Fund was handled by the County Commissioners. A great deal of confusion and lack of uniformity in the proper disbursement and distribution of these funds were found. The Committee recommended a number of changes in the law, among them being a provision for uniform distribution of the Liquid Fuels Tax Fund by the County Commissioners. It also recommended that the present permanent tax of 3c per gallon on Liquid Fuels remain as at present, and that the Emergency Tax of 1c per gallon be eliminated and in lieu thereof, there be substituted an additional tax of 1c per gallon to be allocated on a mileage basis as follows:

- .3 of a cent per gallon to Second Class Townships.
- .3 of a cent per gallon to First Class Townships, Boroughs, and Cities of all classes.
- .4 of a cent per gallon to the Motor License Fund.

These recommendations are set forth in detail on page 21 of this report. Two bills carrying out all of the recommendations of the Committee have been drafted and introduced in the General As-

sembly as House Bill No. 541 and Senate Bill No. 404.

### PENAL CODE, JUVENILE DELINQUENCY, AND PENAL INSTITUTIONS

The Committee on Penal Code and Juvenile Delinquency decided to confine its study to Pennsylvania because of the wide scope of its task and the lack of funds necessary to carry out the mandate of the General Assembly to make "A careful, thorough, and impartial study of the whole question of Crime Prevention, Incarceration, Reform, Probation, Parole, and Pardon as administered in this Commonwealth and in other states." The Committee was divided into three subcommittees: (1) Crime Prevention and Juvenile Delinquency, (2) Criminal Code and Jurisprudence, (3) Parole and Criminal Institutions. These various subcommittees held numerous meetings and adopted a number of recommendations which will be of assistance in bringing about improvement of the Penal Code and the Correctional System of the Commonwealth. These recommendations are set forth in detail on pages 23, 24, 25 and 26 of this report. They have been embodied in legislation which has been presented to the General Assembly, and the list of such bills is also set forth on page 23 of this report. The Committee requested that it be continued for the purpose of undertaking a complete revision and recodification of the Penal Code and completing its study of the penal institutions.

# ACTIVITIES OF THE COMMITTEES

OF THE

## JOINT STATE GOVERNMENT COMMISSION

1943-1945

### COMMITTEE ON CONTINUATION OF THE TAX STUDY

The Committee on Continuation of the Tax Study was appointed on July 16, 1943, and Hon. Edwin Winner was appointed Chairman. In November, 1943, Mr. Winner was elected Treasurer of Montgomery County, and resigned as Chairman of this Committee on March 22, 1944. Hon. Lloyd H. Wood, also of Montgomery County, was appointed a member and Chairman of the Committee to fill the vacancy. In view of his long experience in tax matters, Mr. Winner consented to serve with the Committee in an advisory capacity. Senator James A. Geltz, of Allegheny County, was designated as Vice-Chairman.

The Joint State Government Commission, which had been directed by the General Assembly to continue its study of the tax structure, suggested to the Committee that it give consideration to a complete revision and simplification of the tax structure of both the Commonwealth and its political subdivisions, since much of it had become antiquated. The Committee realized that it was not sufficiently staffed to undertake such a gigantic task. Therefore, it accepted the assistance and cooperation of a wholly independent citizens' committee, known as the Tax Advisory Committee. This Committee was composed of 15 members with E. M. Elkin, of Pittsburgh, as Chairman.

The Tax Advisory Committee asked approximately 200 other public-spirited tax experts, lawyers, accountants, statisticians, and economists to develop a critical analysis of every tax of the Commonwealth and its subdivisions. The members of the Tax Advisory Committee were outstanding, highly qualified experts in their field, and each

was made the head of a subcommittee to study a different tax. These experts prepared their reports and submitted them to the Tax Advisory Committee.

The Tax Advisory Committee held many meetings at which it resolved all matters of policy and developed a comprehensive report, containing specific proposals for revision of the tax structure of the Commonwealth. This report was ordered printed and copies were distributed to members of the General Assembly, and the tax study groups, and are available to others interested.

The Committee on Continuation of the Tax Study held numerous meetings in order to analyze and consider thoroughly the basic research material, statistical data covering the subjects of debt, costs of State and local governments, tax structure, operating funds, and the economic resources and related tax problems of the Commonwealth of Pennsylvania. The Pennsylvania Economy League assisted the Committee in developing much of this material. Upon completing the review of the material on the subjects enumerated, ten (10) reports (see list of publications on page 28) were issued at various times during 1944 and 1945, embodying this important information.

The Committee on Continuation of the Tax Study has not had an opportunity to analyze and study the report of the Tax Advisory Committee and therefore has made no recommendations, but has requested that it be continued as a committee to study and consider the report and recommendations of the Tax Advisory Committee. However, the Committee considers this report as far-reaching and important to the Commonwealth, and herewith submits a summary of it:



**"SUMMARY OF THE PROPOSED PLAN  
FOR TAX REVISION AND REALLO-  
CATION OF GOVERNMENTAL FUNC-  
TIONS AND THEIR COSTS BETWEEN  
THE COMMONWEALTH AND ITS PO-  
LITICAL SUBDIVISIONS**

**"Submitted to the  
Committee on Continuation of the Tax Study  
of the  
Joint State Government Commission  
(of the General Assembly)  
by the  
Tax Advisory Committee**

"The objectives, embodied in the recommendations of the Tax Advisory Committee, are: (1) to remove existing inequities and discrimination in the present tax structure of the Commonwealth and its political subdivisions; (2) to make the tax burden on business more comparable with that of other industrial states and so encourage the expansion of existing business and industry, as well as new capital enterprises, and to stimulate the highest possible level of employment and production in Pennsylvania in the postwar period; (3) to relieve the present unduly high local tax burden on real estate by reallocation of certain governmental functions and their costs between state and local governments, and by dedication of revenues from certain new, as well as present, state or state-collected taxes to local governmental units for local purposes; and, (4) to stimulate and encourage the conversion of the 'distressed areas' of the Commonwealth to a more healthy and diversified basis.

"The objectives of the Tax Advisory Committee are achieved by a twofold, interrelated plan, which effects major changes (1) in the taxes of the Commonwealth and their distribution between the Commonwealth and its political subdivisions, and (2) in the allocation of certain functions and their costs.

"The present revenue structure of the Commonwealth and its political subdivisions is based primarily upon taxation of business and industry, at the state level, and of real property, at the local level of government. Since the end of World War I, the decline in the Commonwealth's economic resources, related to those of the nation, has resulted in a constantly increasing burden

upon its major tax sources, namely, productive capital and real estate. As a result of the depression of the 1930's, some new taxes were added on consumption items, but even heavier taxes were levied upon corporate and selected business. No substantial relief was given to the tax burden on real property at the local level, except by spasmodic transfers to the Commonwealth of the costs of the traditionally local function of public assistance and by increased subsidies from the Commonwealth to local governments for support of local functions, particularly, schools and highways.

"The recommendations of the Committee, in terms of 1943-1945 revenues, would result in a biennial net increase of \$141.4 million in total tax revenues of the Commonwealth and its political subdivisions. Although almost this entire amount would result from changes in, or additions to, state or state-administered taxes, the greater benefit would accrue to local governments, which would receive increased biennial revenues of \$110.7 million, distributed as follows: school districts, \$59.6 million; counties, \$35.8 million (including some funds to be further distributed to municipalities); and municipalities, \$15.3 million. The net biennial increase in state revenues would be \$30.7 million, the difference between a net decrease of \$4.3 million in Motor License Fund revenues and a net increase of \$35.0 million in revenues of the General Fund.

"The details of this plan, which appear in the supporting Table A, page 12, show that there is a potential biennial decrease in local taxes, which are levied principally on real estate, of \$110.7 million and a biennial net reduction in state taxes on corporate net income, capital stock, foreign franchise, and specific business, of approximately \$14.5 million.

"The extension of taxes upon consumption, through a general retail sales tax, and the levy of an effective tax upon the net income of unincorporated business would permit the removal of many existing inequities and discriminations in the present tax structure, and so make Pennsylvania a more attractive state for business and industry. At the same time, the state would receive, in addition to the advantages enumerated above, an ample revenue margin to offset the further revenue loss, anticipated when the manufacturers' exemption from the capital stock tax is restored and for the slight losses, which would result from certain proposed amendments to the existing statutes,

which levy taxes on corporate net income, capital stock and foreign franchise, and other subjects.

"In order to relieve the burden of taxation placed by local governments on real estate, the Tax Advisory Committee recommends that a state-wide, state-collected, 2½ percent general sales and compensating use tax, with an estimated yield of not less than \$150 million per biennium, be dedicated to local school districts. In addition, it is proposed that the present state taxes on the gross receipts of utilities and gross premiums of insurers be revised and dedicated to the support of the public school system. The basis of the proposed formula for the distribution of this revenue is \$1,600 per teacher unit, based on an average daily attendance of 33 pupils per teacher in first class districts, 30 in second and third class districts, and 25 in fourth class districts. Transportation costs would be provided, as at present, for fourth class districts. The funds allocated under this program, estimated at \$179 million in terms of 1943-1945 revenues, would decrease the need for locally-raised revenues in school districts by approximately \$59.6 million per biennium and, consequently, permit a related reduction on real property. Furthermore, the dedication of these funds to school districts would eliminate state grants from the General Fund, which amounted to \$119.6 million (including the cost-of-living increases in teachers' salaries) in 1943-1945.

"The proposed plan for a new distribution of the public assistance costs would return this important function to the domain of the counties, but apportion to these political subdivisions only about 40 percent of the total cost (a county's share might vary from 30 to 50 percent of its public assistance costs, depending upon the resources of the county). Included in the plan for counties are transfers from the counties to the state's General Fund of the costs of the judicial function, institutional care, now provided by the county institutional districts, and the maintenance of penal offenders in state and semi-state institutions so that, despite the transfer of a part of public assistance costs to the counties, the revenues of the counties, available for appropriation, would actually be increased. Furthermore, new revenues for the counties would be received from a primary share of the proceeds of a new state tax on the net income of unincorporated business (estimated to yield \$25 million biennially) for the support of public assistance. In addition, corporate and mu-

nicipal loans would be made subject to the county personal property tax in place of the present state taxes. The county personal property tax would be further extended to the shares of stock of both federal and state building and loan and savings and loan associations. The tax on writs, wills, and deeds and the fees on marriage licenses would also be shifted wholly to the counties. The overall effect of the proposals would result in a biennial net revenue gain to the counties of \$35.8 million (in terms of 1943-1945 revenues), which would be available for further reduction of taxes on real property.<sup>1</sup>

"The proposals of the Tax Advisory Committee also would increase the amount of liquid fuels tax monies, dedicated to the highway uses of local governments. In place of the present distributions to counties of one-half of one cent of the regular three cents per gallon tax, there would be one cent per gallon of the tax dedicated to the municipalities. It is further provided that these payments, which would amount to \$22.6 million per biennium, in terms of 1943-1945 revenues, be made only to cities, boroughs, towns, and townships of the first and second classes, for highway construction and maintenance and payment of highway indebtedness, according to a formula based equally on total mileage of roads, locally maintained, and on population. Inasmuch as this provision would provide approximately the same amount of revenue to second class townships, as they now receive in the form of subsidies from the Motor License Fund (\$7 million in 1943-1945), it is proposed that the state subsidy to second class townships be eliminated. As a consequence, the biennial net loss of revenue to the Motor License Fund (which would receive two cents in place of the present two and one-half cents per gallon of liquid fuels tax) would amount to only \$4.3 million.

"The net result to the Commonwealth's General Fund of administering newly allocated functions; discontinuing present grants for schools; limiting state participation in public assistance; and revising the present General Fund tax revenues by (a) dedication of certain state taxes to local government, (b) reduction of the basic rate of the capital stock-franchise tax from 5 to 4 mills, with a preferential rate of 2 mills for capital employed in coal mining, oil extraction, and domes-

<sup>1</sup> This total includes all of the estimated revenues of the new tax on unincorporated businesses. A portion of this tax, however, under the Tax Advisory Committee's plan would be further distributed to the municipalities.

tic stock, fire and marine insurance companies, (c) equalizing the tax on shares of banks and trust companies at 4 mills, (d) eliminating of the one cent emergency tax on liquid fuels for general purposes, and (e) carrying out the other numerous provisions for desirable revision of the state tax structure, would be an increase of \$35.0 million in biennial (1943-1945) revenues.

"The overall changes effected by the Advisory Committee's recommendations would more equitably distribute the burden on state and local tax sources among property, business, income and consumption; modernize and rationalize the allocation of governmental functions and their costs among the Commonwealth and its political subdivisions; redetermine and simplify state grants, particularly to school districts; and provide new revenues for its political subdivisions, permitting a substantial reduction in local real estate taxes.

"While it is not expected that the additional funds of \$110.7 million per biennium, which would be made available to local governments, would result in commensurate reductions, the magnitude of the figure assures an ample margin for

a substantial decrease in local real estate levies, which could be effected without disturbing present standards of services rendered by the Commonwealth's political subdivisions and, in the case of school districts, actually effecting substantial improvements by providing for a minimum program in all classes of school districts.

"The fiscal and other effects of the Tax Advisory Committee plan are incorporated in the following table. Reference to this table will show the twofold nature of the Tax Advisory Committee's proposals, whereby interrelated changes in the tax structure and the distribution of its revenues and in the allocation of governmental functions and their costs among the Commonwealth and its political subdivisions bring about the stated objectives of the plan. It is important to note that this plan is so interrelated that the enactment of any of its major proposals, without due consideration of the complementary proposals, would seriously disrupt its essential character. The revenue estimates are based on 1943-1945, while functional costs are estimated on the basis of the latest available data."

**TABLE A**  
**OVERALL FISCAL EFFECTS OF THE TAX ADVISORY COMMITTEE'S**  
**RECOMMENDATIONS**

**I. Overall Net Effect on Commonwealth and Its Political Subdivisions**

There would be a biennial net increase (in terms of 1943-1945 revenues) of \$141.431 million in revenue, available for appropriation, by state and local governments, as follows:

State—Biennial Net Increase .....	\$30.744	
Local—Biennial Net Increase .....	110.687	
STATE AND LOCAL GOVERNMENTS—BIENNIAL NET INCREASE .....		\$141.431

**II. Overall Fiscal Effect at State Level**

**1. Fiscal Effect on General Fund**

A. General Fund biennial revenues, available for appropriation, would be *increased* \$154.596 million (in terms of 1943-1945 revenues) by:

Increase in Tax Revenues		
Extension of net earnings tax .....	\$.027	\$.027
Transfers of Costs		
School grants from General Fund to be replaced by dedication to school districts of funds from proposed sales tax and revised taxes on utilities and insurers <sup>1</sup> .....	\$119.569 <sup>2</sup>	
Partial cost (average 40 percent) of public assistance to be transferred to counties .....	32.000	
		\$151.569
Decrease in Expenditures		
For Interest Saving on tax anticipation notes, due to changes in tax calendar .....	\$3.000	
		\$3.000
TOTAL .....		\$154.596

B. General Fund biennial revenues, available for appropriation, would be *decreased* \$119.504 million (in terms of 1943-1945 revenues) by:

Transfers of Tax Revenues		
Gross premiums tax shifted to dedicated fund for school districts .....	\$16.400	
Gross receipts tax shifted to dedicated fund for school districts .....	8.400	
Writs, wills, and deeds tax shifted to counties .....	.600	
Corporate and municipal loans taxes shifted to counties .....	8.400	
		\$33.800
Decrease in Tax Revenues due to Rate Reductions		
Shares tax on trust companies—from 5 to 4 mills .....	\$.600	
Capital stock tax—from 5 to 4 mills and preferential rate for mining and oil extractive industries .....	14.800	
Preferential rate for domestic stock fire and marine insurance companies .....	.160	
Corporate Net Income Tax—exemption of insurance companies .....	.101	
Interest rate on delinquent taxes—from 6 to 4 percent .....	.898	
		\$16.559
Taxes to be repealed:		
Liquid fuels—one cent emergency rate, now deposited in General Fund..	\$22.600	
Stock transfer tax .....	1.100	
Domestic and foreign bonus .....	.900	
Spirituos and vinous liquor tax .....	.040	
Rural electric co-operative corporation membership tax .....	.005	
		\$24.645

<sup>1</sup> For details of these dedicated funds see page 14, Effect on School District Revenues.

<sup>2</sup> This is the total, appropriated for 1943-1945 school grants. It is made up of regular appropriations of \$116.867 million, of which \$40,000 was lapsed during the biennium, and deficiency appropriations of \$2.742 million for 1943-1945 purposes.

Transfer of Costs:

Judiciary costs—from counties to state's General Fund .....	\$15.500	
Cost of maintaining all penal offenders in state and semi-state institutions —to be shifted from counties to state's General Fund .....	7.000	
County institution district costs—to be shifted to state's General Fund..	22.000	\$44.500
<b>TOTAL .....</b>		<b>\$119.504</b>

**2. Fiscal Effect on Motor License Fund**

A. Motor License Fund biennial revenues, available for appropriation, would be *decreased* \$11.348 million (in terms of 1943-1945 revenues) by:

Decrease in Tax Revenues		
Reduction of Motor License Fund's share of liquid fuels tax from 2½ to 2 cents per gallon .....		\$11.300
Loss of highway use tax (gross receipts tax on interstate motor carriers) .....		.048
<b>TOTAL .....</b>		<b>\$11.348</b>

B. Motor License Fund biennial revenues, available for appropriation, would be *increased* by \$7 million, by:

Transfer of Expenditure		
Highway grants to second class townships—to be made from dedicated share of liquid fuels tax .....		\$7.000

**3. Net Revenue Effect at State Level**

There would be a biennial *net increase* of \$30.744 million in state revenue, available for appropriation, resulting from:

General Fund— <i>Biennial Net Increase</i> .....	\$35.092
Motor License Fund— <i>Biennial Net Decrease</i> .....	4.348
<b>BIENNIAL NET INCREASE—STATE .....</b>	<b>\$30.744</b>

**III. Overall Effect on Local Revenues**

**1. Effect on County Revenues**

A. County revenues, available for appropriation, would be *increased* biennially (in terms of 1943-1945 revenues) by \$79.1 million, by:

New Tax Revenues		
New state-administered tax on unincorporated businesses to be distributed to the counties for public assistance <sup>a</sup> .....	\$25.000	
Building and loan company shares to be taxed by county as personal property .....	.600	\$25.600
Transfer of Tax Revenues to Counties		
Corporate and municipal loans tax to be taxed by county instead of state	\$8.400	
Writs, wills and deeds tax and marriage license fees to be paid to county instead of state .....	.600	\$9.000
Transfer of Costs		
Judiciary costs—to be assumed by state's General Fund .....	\$15.500	
Cost of maintaining penal offenders in state institutions—to be assumed by state's General Fund .....	7.000	
County institution district costs—to be assumed by state's General Fund	22.000	\$44.500
<b>TOTAL .....</b>		<b>\$79.100</b>

<sup>a</sup> The Committee recommended that municipalities receive a portion of this tax, not required for county purposes.

B. County revenues, available for appropriation, would be <i>decreased</i> biennially (in terms of 1943-1945 revenues) by \$43.3 million, by:	
Reduction in Tax Revenues	
Loss of one-half cent per gallon of liquid fuels tax now dedicated to counties .....	\$11.300
Transfer of Costs	
Transfer to counties from state of partial cost of public assistance .....	32.000
TOTAL .....	<u>\$43.300</u>
<b>2. Effect on School District Revenues</b>	
A. Revenues, available for school districts, would be <i>increased</i> biennially (in terms of 1943-1945 revenues) by \$179.126 million, by:	
New Tax Revenue	
General sales and compensating use tax at rate of 2½ percent, dedicated to school districts .....	\$152.000
Transfers of Tax Revenue	
Dedication to school districts of General Fund's gross premiums tax, plus revenue effect of expansion of tax .....	17.200
Dedication to school districts of General Fund's gross receipts tax on public utilities, plus revenue effect of expansion of tax .....	9.926
TOTAL .....	<u>\$179.126</u>
B. Revenues, available for school districts, would be <i>decreased</i> biennially (in terms of 1943-1945 revenues) by:	
Loss of General Fund school grants (in millions) .....	\$119.569 <sup>4</sup>
<b>3. Effect on Revenues of Municipalities<sup>5</sup> (cities, boroughs, towns, and townships)</b>	
A. The revenues of municipalities would be <i>increased</i> biennially (in terms of 1943-1945 revenues) by:	
Dedication to municipalities for highway purposes of one cent per gallon of the liquid fuels tax, amounting to (in millions) .....	\$22.600
B. The revenues of municipalities would be <i>decreased</i> \$7.270 million, biennially (in terms of 1943-1945 revenues) by:	
Reduction in Tax Revenues	
Philadelphia tax on domestic mutual insurance companies—void, if taxed by state <sup>6</sup> .....	\$.270
Loss of State Grant	
Discontinuance of highway grants to second class townships, now made from Motor License Fund .....	\$7.000
TOTAL .....	<u>\$7.270</u>
<b>4. Net Effect on Local Revenues</b>	
There would be a net biennial <i>increase</i> of \$110.687 million (in terms of 1943-1945 revenues) in revenue, available for local governments, distributed as follows:	
Counties <sup>7</sup> —Biennial Net Increase .....	\$35.800
School Districts—Biennial Net Increase .....	59.557
Municipal <sup>7</sup> —Biennial Net Increase .....	15.330
LOCAL GOVERNMENTS—BIENNIAL NET INCREASE .....	<u>\$110.687</u>

<sup>4</sup> See footnote (2) this table.

<sup>5</sup> See footnote (3) this table, in regard to unincorporated business tax.

<sup>6</sup> This would affect Philadelphia only.

<sup>7</sup> All of the state-administered tax on unincorporated businesses, recommended for distribution to counties and municipalities, is credited to counties.

## COMMITTEE ON STRIP MINING

On June 4, 1943, the Governor of the Commonwealth, by Veto Message No. 39, vetoed Senate Bill No. 498 which would have created a commission to make a study and investigation of strip mining in the Commonwealth, stating that the "Joint State Government Commission and the Department of Mines both have ample authority to make the survey, investigation and recommendations."

Accordingly, the Joint State Government Commission, at its meeting on June 16, 1943, on its own motion, accepted the recommendation of the Executive Committee that a committee be appointed to study strip mining. Senator J. Fred. Thomas was designated as Chairman.

The committee held its organization meeting on July 21, 1943, elected Representative Earl E. Hewitt, Sr., to serve as Vice-Chairman and adopted a plan to be followed in making its study and investigation.

To obtain an accurate idea of the scope of strip mining and the methods employed the Committee decided it was necessary to visit such operations in various sections of the Commonwealth. On September 1 and 2, 1943, the Committee visited stripping operations in six counties of the bituminous region and on October 13 and 14, 1943, it visited stripping operations in six counties of the anthracite region. Detailed reports of these visits were made to the Commission at its meeting on December 16, 1943. Without this first-hand information the committee would have been seriously handicapped in performing its work.

At subsequent meetings, held in Harrisburg, February 8, 9, and 23, 1944, the Committee conferred with representatives of county commissioners, State Association of Township Supervisors, United Mine Workers, coal operators, and representatives of the State Departments of Internal Affairs, Forest and Waters, Mines, Commerce, Health and Agriculture, Game, Fish, and Postwar Planning Commissions, and the Sanitary Water Board. Invitations to attend these meetings were sent to every agency or organization it was be-

lieved might have an interest in the problem of strip mining, including all associations of local government units. Some replies, indicating lack of interest, were received, but all interested parties were afforded an opportunity to be heard.

The Committee then subdivided itself into three subcommittees to study the problems peculiar to the three regional coal fields of Pennsylvania, namely, the anthracite, central bituminous, and western bituminous fields.

Following receipt on July 27, 1944, of the reports of the three Subcommittees, the Committee, meeting on December 15, 1944, adopted proposals which were submitted to the Commission as suggestions for legislative action.

In its deliberations, the Committee was faced with the problem of conserving the resources of our great Commonwealth and protecting the general welfare of the people. At the same time, the Committee was mindful of the importance of coal production to the war effort and the type of legislation which can be administered effectively.

The proposals set forth herewith represent the findings of this Committee after much study, deliberation and discussion of this subject. It believes the recommendations made represent the most practical, reasonable, and impartial solution to the problem at present.

Senate Bill No. 265 incorporating the recommendations was introduced in the Senate.

### Recommendations

1. Regulation of strip mining should be by act declaring it to be within the police powers of the Commonwealth.
2. It should be unlawful for any operator to engage in commercial strip mining without first obtaining a permit from the Secretary of Mines.
3. Operators desiring to engage in commercial strip mining should make written application to the Secretary of Mines for an annual permit for each strip pit, having an annual fee of \$25.00 for less than 25 acres to be stripped,

\$50.00 for 25 acres or more but less than 50 acres, \$75.00 for 50 acres and over.

4. The Secretary of Mines should have power to revoke the permit for noncompliance with rules and regulations or violation of the act.
5. Operator should annually submit to Secretary of Mines duplicate copies of map, showing location and description of land to be stripped.
6. After removal of coal, operator should, within a reasonable time and in a manner designated by the Secretary of Mines, refill the pits and replace and relevel the surface and overlapping soil, in such manner as is practicable, feasible and necessary to minimize the hazards of floods, pollution of bodies of water, accumulation of stagnant waters, etc.
7. Operator should file with the Secretary of Mines, a bond, conditioned upon the faithful compliance with the act and rules and regulations; such bond to be \$500 for the first five acres and \$50 for each acre or portion thereof in excess of five acres; bond to be increased or decreased in accordance with the number of acres in operation.
8. In lieu of bond, operator may deposit with the Secretary of Mines, \$50 cash for each acre of land proposed to be stripped.
9. Any unexpired permit should be effective so long only as the operator shall possess the legal right to recover coal from the land described in the permit.
10. The authority of the Secretary of Mines to require improvements should terminate within 6 years after the end of the permit year.
11. The Secretary of Mines should have authority to grant, refuse, modify, revoke or cancel permits and have power to carry out and administer the act.
12. No permit should be refused, cancelled, or revoked until after the hearing on written charges has been had before the Secretary, testimony to be taken stenographically, and operators aggrieved to have the right of appeal to the Court of Common Pleas of the county

where the stripping is or was being done, or to be done; the case to be heard on the record and no additional testimony to be taken. From the decision of the Common Pleas Court, appeal may be taken to the Superior Court of Pennsylvania.

13. A judgment should not act as a bar, after one year, on either party to apply for a new permit or to revoke or refuse to renew such permit for any cause which may thereafter accrue or be discovered.
14. The Secretary of Mines should have authority to subpoena witnesses and records.
15. Penalty for violation of the act—misdemeanor and on conviction, a fine of not less than \$250 nor more than \$5,000.
16. The act should become effective 60 days after final enactment.

#### COMMITTEE ON MUNICIPAL AUTHORITIES

House Resolution Serial No. 101 (1943) charged the Joint State Government Commission with an investigation and study of Municipal Authorities and the law under which they are created to ascertain—

- a. Number created.
- b. Costs of acquisitions.
- c. Operation and maintenance.
- d. Rates paid by consumers.
- e. Benefits derived.
- f. Defects in the law.
- g. Amendments deemed necessary to improve the operation of the law.
- h. Any other pertinent facts considered as important to this study, and to report its findings to the General Assembly at the first Special or Regular Session thereafter.

The Joint State Government Commission, at its meeting on June 16, 1943, ordered that such a Committee be created. Senator Clarence D. Becker was designated as Chairman and Hon. Benjamin F. James as Vice-Chairman. The Commit-



tee met for organization on August 18, 1943, and a proposed program for the work of the Committee was discussed, and adopted.

The Commission Counsel was directed to prepare and send a questionnaire to all incorporated municipal authorities in the Commonwealth of Pennsylvania and obtain the information as directed in the House Resolution.

The questionnaires proved to be a fruitful source of information from which the Committee has been able to develop some definite ideas. It appears that ninety-five (95) municipal authorities have been created under the Act of 1935 and its supplements, and that approximately sixty (60) are functioning at the present time.

The replies to the questionnaires were studied carefully to determine if they indicated need for changes. Conferences were held with the Attorney General of Pennsylvania, Attorneys for the Pennsylvania Municipal Authorities Association and bond institutions and others interested in this subject in order to obtain suggestions for improvement of the law and the administration of Municipal Authorities, the protection of the rate payer and the public generally.

The Attorney General suggested that a measure be drafted for the enactment of a new law incorporating the present law and any desired changes to avoid any patch-work to the law. His suggestion was accepted. Proposals for changes approved by this Committee are embodied in their recommendations.

A bill carrying out the recommendation of this Committee has been drafted and introduced in the Senate as Senate Bill No. 423.

### Recommendations

(Note: A new law should be enacted incorporating the present act, as last amended, and the following proposals:)

1. The definition of Federal agencies is revised so as to exclude the "Federal Emergency Administrator of Public Works," not now in existence.
2. The definition of project is amended to in-

clude acquiring, as well as constructing, etc., any structure authorized by the Authority, and including central heating plants and facilities.

3. The Authority, after organization, shall certify to the Secretary of the Commonwealth, the names and addresses of its officers, the principal office of the Authority, and any change in the location of the principal office should likewise be certified to the Secretary of the Commonwealth within ten days after such change.
4. In the case of a Joint Authority in more than one county, the certificate of incorporation shall be recorded in the county where the principal office is located.
5. The purposes of an Authority as to airports and hangars is broadened so that it will apply to airports and all facilities necessary or incident thereto and thereby be all inclusive.
6. Where the Authority fails to specify its powers in detail, it shall have such powers as granted by the act.
7. The power to make any agreements or enter into obligations is extended to include agreements with any municipality which is a member of the group of municipalities creating the Authority.
8. In questioning the reasonableness of any rates fixed by an Authority operating in more than one county, the action shall be filed in the court of the county in which the principal office is located.
9. Ambiguities are removed with reference to appeals to the court of common pleas as to the reasonableness and uniformity of rates and other charges fixed by the Authority, and provides for further appeal to the Superior Court.
10. The Authority is granted the right to do all things necessary to carry out its powers and do all things necessary and convenient "for the promotion of its business and the general welfare of the Authority."
11. The power to enter into contracts with muni-

- icipalities which are not members of the Authority are broadened to include the Commonwealth of Pennsylvania.
12. The Authority is given power to enter into contracts for group insurance for its employes and set up a retirement or pension fund similar to those existing in the political subdivisions.
  13. In the case of a Joint Authority, a vacancy shall be filled by the member Authority whose representative office is vacant.
  14. Every Authority is required to have at least one annual examination of its books and records by its certified public accountant and a copy of such audit be delivered to each municipality creating the Authority; and where the Authority fails to make such an audit, then the auditor or the accountant designated by the municipality is authorized, at the expense of the Authority, to do so, as now provided in the law.
  15. The Attorney General of Pennsylvania is authorized to examine the books, accounts and records of any Municipal Authority at his pleasure.
  16. The requirement that the acquisition shall be approved by a two-thirds majority is clarified so that two-thirds vote shall be required of all of the members of the governing body or of each of the governing bodies of a Joint Authority, etc.
  17. The exception that bids are not required for any construction where the work is performed by the Authority itself or under an agreement with the Works Project Administration is amended to include labor supplied under an agreement with any Federal or State agency.
  18. Authorities are permitted to purchase, without advertising for bids, articles which are not purchasable in the competitive market.
  19. In case of a Joint Authority, the power of eminent domain shall be exercised in the same manner as provided by law for the municipalities in which the right is exercised.

20. Authorities are authorized to refund bonds but not beyond the life of the Authority.
21. The act becomes effective immediately upon final enactment.

### COMMITTEE ON LEGISLATIVE APPORTIONMENT

Pursuant to House Resolution No. 62, Serial No. 80, (1943) directing the Joint State Government Commission to investigate and consider the matter of senatorial and representative apportionment and submit to the General Assembly an equitable plan for such reapportionment, based upon the population of the various districts of the Commonwealth, as indicated by the last United States decennial census, the Chairman of the Commission, on November 17, 1943, appointed a committee to make such a study. Hon. Franklin H. Lichtenwaller was designated as Chairman and Senator Weldon B. Heyburn as Vice-Chairman.

The Committee held its organization meeting on November 30, 1943, and proceeded to outline the course of its study, directing the staff of the Commission to accumulate data as to the constitutional requirements of reapportionment.

Data was assembled and a study was made to determine what changes in House Apportionment are necessary in order that the requirements of the Constitution be met.

In applying the formula, as prescribed by Article II, Section 17, of the State Constitution, it was found that the membership of the House should be increased from 208 to 210 members; and that the following counties will be affected by the changes necessary in order to conform to the constitutional provisions:

1. Allegheny County will be increased from 27 members at present to 28 members, as follows:
 

City of Pittsburgh . . . . .	13 members
City of McKeesport . . . . .	1 member
Residue of county not included in cities of Pittsburgh and McKeesport.	14 members

2. Cambria County will be reduced from 5 members to 4 members, the change being that the City of Johnstown will have only 1 member instead of 2 as at present.
3. Cumberland County will have 2 members instead of 1 as at present.
4. Delaware County will increase its membership from 4 members to 6 members and be divided into three or more districts.
5. Lehigh County will increase its membership from 3 members to 4 members.
6. Northampton County will decrease its membership from 4 members to 3 members.
7. The membership from Philadelphia County will be decreased from 41 members to 39 members, requiring redistricting in order to meet the required change in membership.
8. The membership of York County will be increased from 3 members to 4 members. The City of York will have 1 member and the residue of the county, 3 members.

The Committee reviewed the constitutional requirements for senatorial reapportionment and concluded that it was necessary to reapportion the districts in Philadelphia and Allegheny Counties.

Bills incorporating the changes, as indicated, were drafted and introduced as House Bill No. 753 for House apportionment and Senate Bill No. — for Senate apportionment.

The Committee has also directed that a formal report embodying the basis for the recommended bills be prepared for submission to the General Assembly.

#### **COMMITTEE ON UNEMPLOYMENT COMPENSATION BENEFITS FOR PARTIAL UNEMPLOYMENT**

On June 16, 1943, the Joint State Government Commission authorized a study of the payment of unemployment compensation benefits for partial unemployment and on July 16, 1943, the Chairman of the Commission appointed a committee to make the study. Hon. David P. Reese, Jr., was designated as Chairman and Senator A. H. Letzler as Vice-Chairman. The Committee was organized on July 28, 1943.

The Committee has held a number of meetings and conferred with administrators of unemployment compensation in the states of New York, New Jersey and Ohio. The Committee also studied the provisions for "partials" in unemployment compensation laws of other states. On December 7, 1943, this Committee held a public hearing to which representatives of industry and labor were invited to present their views on the subject. On July 25, 1944, the Committee further conferred with representatives of the Tax Advisory Committee studying the subject of unemployment compensation taxes.

In the course of the study, it was disclosed that Pennsylvania is one of the two jurisdictions, out of a total of fifty-one jurisdictions under the federal government, which does not provide unemployment compensation benefits for partial unemployment. There are two methods in effect for the payment of benefits for "partials"—(1) benefits for loss of earnings, and (2) benefits for loss of time (New York being the only state with the "loss of time" plan).

After hearing from the several groups and concluding its visits to nearby states (named above) where the two systems were observed in operation, the committee concluded that it had considered the subject sufficiently to reach a decision as to the desirability of incorporating into the Pennsylvania law a provision for paying "partials." The following recommendations on "partials" represent an impartial decision as to the most desirable system for Pennsylvania.

The Executive Committee of the Joint State Government Commission at its meeting on September 12, 1944, authorized the Committee on Unemployment Compensation Benefits for Partial Unemployment to enlarge the scope of its study to include the entire field of unemployment compensation.

As a result of such further general study, recommendations 2, 3, 4, 5, and 6 for the liberalization of unemployment compensation benefits were adopted by the Committee. In some cases, however, the action was not unanimous.

In addition thereto, and because of the fact that the problem of unemployment compensation is a constantly changing field of law, the Committee has made recommendation number 7 which suggests to the Commission that a standing committee be established for the purpose of continuing the study of unemployment compensation in general. It was decided that such a committee be maintained not only during the interim between the sessions, but during the sessions of the Legislature as well, in order that the General Assembly be afforded an opportunity of being informed constantly of desired changes to the Pennsylvania Unemployment Compensation Law.

The Committee was assisted in its studies by the generous co-operation of the Secretary of the Department of Labor and Industry and the Bureau of Unemployment Compensation.

Senate Bill No. 41, covering the recommendations for legislation, was drafted and introduced in the Senate.

#### **Recommendations**

##### **1. Partials**

- (a) Benefits shall be paid to covered employes partially unemployed with respect to any week of less than full time work if the wages paid or payable to him with respect to such week are less than his weekly benefit rate.
- (b) Benefits payable to such an employe shall be the difference between his regular weekly benefit rate, if he were totally unemployed, and the wages paid or payable to him plus \$3.00.
- (c) The Pennsylvania Bureau of Employment and Unemployment Compensation shall design a reporting system for "partials" so that a statement of earnings on the pay envelope, pay check stub, or similar pay voucher with a statement "Less than full time remuneration because of lack of work" shall be sufficient. (This is a recommendation to the Bureau and is not included as an amendment to the law.)

2. Increase the maximum weekly benefit amount from \$18.00 to \$20.00.

3. Increase the maximum duration of payments from 16 weeks to 20 weeks.
4. Reduce the waiting period from two weeks to one week.
5. An employe shall qualify for benefits if he earns 30 times his weekly benefit rate instead of \$50 in each of two calendar quarters, as now provided in the law.
6. An employe shall be denied compensation who is discharged for misconduct connected with his work.
7. That a permanent committee be set up in the Joint State Government Commission to make a continuing study of Unemployment Compensation.

#### **COMMITTEE ON STUDY OF DISTRIBUTION OF STATE FUNDS TO POLITICAL SUBDIVISIONS IN COUNTIES OF THE STATE**

Pursuant to Senate Concurrent Resolution Serial No. 125 (1943) directing the Joint State Government Commission to make a study of the "Distribution of State funds to all political subdivisions of the State as well as to the counties, with the objective in mind of establishing a permanent and equitable distribution of a portion of the funds of the Commonwealth so that all political subdivisions will receive their fair and proportionate share of the funds and thus equitably relieve local real estate of taxation to the greatest extent possible," the Chairman of the Commission on November 17, 1943, appointed a committee to make such a study. Hon. Baker Royer was designated as Chairman and Senator John G. Snowden as Vice-Chairman.

At its organization meeting, on December 1, 1943, this committee planned to obtain by questionnaire, personal visits and conferences with local officials, complete information on the distribution of the liquid fuels tax to County Commissioners.

As the first step, a conference was held in the offices of the Hon. John U. Shroyer, Secretary of

Highways, members of his staff, officers of the Commission and members of the Commission staff. It was agreed that the study outlined in the committee's organization meeting cover all the counties of the State, except Philadelphia, by submitting a questionnaire, to be followed by personal conferences with boards of county commissioners. Secretary Shroyer offered the full co-operation of his department and furnished assistance necessary to carry out the first phase of the program. Two field auditors of the Department of Highways, were assigned to the Commission and assisted in the investigation.

Every county in the State, except Philadelphia, was visited, with conferences being held with boards of county commissioners, county controllers, auditors and county treasurers.

As a result of this study, for the first time since the creation of the Liquid Fuels Tax Fund, facts and figures were available showing the liquid fuels tax receipts of counties, expenditures by counties for construction, maintenance, property, damage, county aid grants, retirement of road bonds and debt services, and the allocation of the Liquid fuels tax funds by county commissioners to political subdivisions within the county.

It was found that a great deal of confusion and lack of uniformity existed in the various boards of county commissioners as to the proper use and distribution of these funds. It was also learned that while some counties appeared to make an equitable distribution to political subdivisions, other counties made no distribution whatsoever, even though their receipts were far in excess of their expenditures for road purposes, resulting in large surpluses. The investigation showed that some counties have need for every cent of liquid fuels tax moneys received from the Commonwealth, while the needs of other counties is much reduced. The methods used by various county commissioners for redistribution to local units were many and varied and lacked any systematic and uniform method of allocation, even within the same county. It was also found that there is need for further relief for road expenditures to local

subdivisions, such as townships, boroughs and cities.

The committee held meetings in 1944, on August 15, October 4, and October 25, and discussed this problem in detail with, and received recommendations from, the representatives of State Associations of County Commissioners, Township Commissioners, and Boroughs, League of Cities of the Third Class, State Association of Township Supervisors, Keystone Automobile Club, Associated Petroleum Industries, Pennsylvania Motor Federation, Pennsylvania Motor Truck Association, Association of Pennsylvania Constructors.

In arriving at its recommendations, the committee tried to give due and fair consideration to the requests and recommendations of all interested groups, both the groups paying the tax, as well as the units requesting aid from the Commonwealth.

Two bills carrying out the recommendations of this committee have been drafted and introduced in the General Assembly as House Bill No. 541 and Senate Bill No. 404.

#### **Recommendations**

1. Liquid Fuels Tax receipts shall be used only on "county roads and bridges" etc., and interest and sinking fund charges on county road bonds and bridge bonds, when expended by the county commissioners; subject, however, to the provision that in the case of new construction, whether on bridges or roads, approval of the plans must first be received from the Department of Highways.
2. All Liquid Fuels Tax Fund receipts shall be deposited in a separate account and not commingled with any other funds.
3. Upon approval of the Secretary of Highways, a county may anticipate Liquid Fuels Tax Fund receipts in the case of an emergency and be permitted to credit such expenditures against subsequent receipts: Provided, That the county shall not anticipate such receipts for more than two years.
4. Reports on receipts and expenditures of the

Liquid Fuels Tax Fund shall be made by the county commissioners to the Department of Highways semi-annually for the periods ending June 30 and December 31, respectively; copies to be sent to the Auditor General and the Department of Revenue.

5. Political units shall be notified by the county commissioners of any unencumbered balance in the county's Special Liquid Fuels Tax Fund on January 1 of each year when it is in excess of the prior year's receipts, and that distribution will be made upon proper application on the basis of a prescribed formula.
6. (a) County commissioners may make distribution of the Liquid Fuels Tax Fund to political subdivisions under the new formula prior to the said accumulation, as at present.  
(b) County commissioners shall allocate or apportion among all the political units any moneys distributed thereto on a 50% mileage and 50% population basis, proportionately allocated.
7. Allocations of Liquid Fuels Tax Funds by the county commissioners to political subdivisions shall be on forms furnished or prescribed by the Department of Highways, but approval of the expenditure by the political unit must be first obtained from the Department of Highways before any allocation is effective.
8. The semi-annual reports and the expenditures therein stated must be approved by the Department of Highways before any further distribution to the counties is made.
9. Contracts for all highway and bridge work, by the political subdivisions to whom the county commissioners make allocations of the Liquid Fuels Tax, shall be approved by the Department of Highways.
10. The Department of Highways shall annually issue to all county commissioners copies of the laws, pertinent provisions thereof, and regulations relating to the receipts and expenditures of the Liquid Fuels Tax Fund by the county commissioners.

11. No county shall carry over any credit balance from year to year, except when specifically authorized on account of an emergency.
12. Eliminate the one cent emergency tax and in lieu thereof provide a one cent additional tax to be allocated on a mileage basis as follows:
  - .3 of a cent per gallon to second class townships.
  - .3 of a cent per gallon to first class townships, boroughs and cities (all classes).
  - .4 of a cent per gallon to Motor License Fund (Highways).

#### COMMITTEE ON PENAL CODE AND JUVENILE DELINQUENCY

Senate Resolution Serial No. 39, adopted May 5, 1943, directed that the "Joint State Government Commission make a careful, thorough and impartial study of the whole question of crime prevention, incarceration, reform, probation, parole and pardon, as administered in this Commonwealth and in other states." The Joint State Government Commission, at its meeting on June 16, 1943, added to this subject, the study of juvenile delinquency. Senator John M. Walker was appointed Chairman and Hon. John H. McKinney was designated Vice-Chairman.

This was a gigantic task and the committee recognized in the beginning of its study that it could not possibly carry out the mandate of the Legislature to the letter, with the time and funds at its command. It was, therefore, decided to confine the study to the Commonwealth of Pennsylvania, excluding other states, and to attempt to cover as much as possible of that phase.

The committee was subdivided into three subcommittees,—Crime Prevention and Juvenile Delinquency, Criminal Code and Jurisprudence, and Parole and Criminal Institutions.

The Subcommittee on Crime Prevention and Juvenile Delinquency, of which Hon. Charles H. Brunner, Jr., was Chairman, conferred with a number of juvenile court judges, Department of Welfare employees, parole and probation officers, chiefs

of police, and welfare workers, all of whom submitted suggestions and recommendations for the prevention and control of juvenile delinquency.

The Subcommittee on Criminal Code and Jurisprudence, of which Senator A. Evans Kephart was Chairman, circularized all the judges, district attorneys, and bar associations in the Commonwealth with the request that the committee be advised of needed amendments to the Penal Code and has arrived at recommendations which are considered of immediate need. In addition, this subcommittee is desirous of recommending that a complete revision and recodification of the Criminal Code be made through the Joint State Government Commission by a continued study in the next biennium.

The Subcommittee on Parole and Criminal Institutions, of which Hon. Thomas H. Lee was Chairman, conferred with outstanding penologists in the Commonwealth, as well as the Medical Society, Departments of Health and Welfare, and made personal visits to a number of institutions in the Commonwealth, including the Pennsylvania Industrial School at White Hill, the Pennsylvania Training School at Morganza; Western State Penitentiary at Pittsburgh; Eastern State Penitentiary at Philadelphia; and the New Eastern State Penitentiary at Graterford.

In addition, the Governor's Office made available to this subcommittee, the recommendations contained in a report of the Committee appointed by him to survey the existing correctional system of the Commonwealth. The committee has adopted some of the recommendations contained in the report to the Governor and, in addition, is making a number of recommendations which it deems will be of assistance in bringing about improvement in the penal and correctional system of the Commonwealth.

It is felt that the work of this committee should be continued into the next biennium.

All of the members of this committee have given unstintingly of their time and efforts and have worked hard in arriving at the recommendations submitted herewith. It urges that the recommendations be given earnest consideration.

Bills covering recommendations for legislation essential to carrying out this program have been drafted and introduced as:

House Bills Nos. 699, 700, 728, 729, 730, 731, 732, 739, 740, 742, 744, 745, and Senate Bills Nos. 362, 455, 456, 457, 458, 459, 466, 467, and others.

#### **Recommendations and Findings—Juvenile Delinquency**

1. Delinquent children under 18 should not be mingled with delinquent youths over 18, and boys and girls should be kept in separate institutions or sections.
2. Provision should be made for permanent custodial care of mentally defective delinquents under 18. Separate institutions should be provided for mentally defective delinquents and mentally defective children and they should be housed in separate institutions.
3. Juvenile delinquency is in general a community rather than institutional problem.
4. Pre-sentence clinics should be a must in all juvenile court procedure. Wherever not available, the State should make this possible and encourage its use.
5. Inadequate salaries, overburden of cases, and lack of skilled personnel, handicap probation.
6. The Commonwealth should maintain an advisory service where means are lacking to develop and support probation services.
7. The Clerks of Courts should be authorized to furnish to the State Police, a complete copy of the report which they turn over to the Parole Board on every case and also submit similar data for cases where the sentence is under two years. Have clerk of courts be the collector of police district reports of the county and have him send them to the State Police. The clerk of courts shall receive his customary fees for making such reports. The State Police shall maintain a bureau where the statistical data can be compiled and correlated and the available information and reports submitted at least once a year to the Governor

and distributed to members of the General Assembly, judges, and district attorneys of the several counties in a form similar to the Uniform Crime Reports of the FBI. The statistics may be made available to the general public but names and addresses of individual cases shall not be given to anyone upon request, except for information of police departments.

8. Add the use of policewomen to the State Police staff.
9. Provide for additional facilities in State-owned and State-aided institutions for readjustments of juvenile delinquents.
10. Venereal disease clinics shall be established to treat delinquents and either the parents treat the child and report to the clinic for treatment or the child shall be sent to an institution. The judge or person who has the care of the case should commit the person to an institution unless the parents are prepared to provide them with treatment and report, as required, to show that the child is being properly treated.

The Department of Health shall provide additional institutions in at least three convenient sections of the State, similar to the one in Lancaster, for the treatment of juveniles with venereal diseases.

All penal institutions should make provision for the treatment of venereal cases.

11. Provide an adequate scale of pay for institutional personnel to provide permanency. Pennsylvania has a good training program but needs implementation from the standpoint of personnel.
12. Juveniles should not make application for parole to Parole Board; should be released by the juvenile court judge upon recommendation of institution board of managers; and the juvenile court judge should have the power to institute proceedings for parole at any time.
13. County commissioners should be authorized to

expend funds to provide such recreation as would tend to reduce juvenile delinquency.

#### Recommendations—Penal Code

##### *Section 309—Prison Breach*

Amend to read "whoever, being imprisoned after conviction, of an offense other than murder in the first degree, or where the sentence is imprisonment for life, *whether indictable or not*, breaks prison, or escapes, or shall break prison, although no escape is actually made, shall be guilty of prison breach, \* \* \*"

##### *Section 648—Furnishing Cigarettes or Cigarette Papers to Minors*

Eliminate entire section.

##### *Section 656—Airport Obstructions*

The original act put in as additional obstructions to airplanes, lights. This should be included in the Code.

##### *Section 682—Prohibited Acts by Public Officers*

Should be revised to permit directors of a corporation to be salaried officers thereof.

The second paragraph should be amended to insert "private corporation" instead of "banking institution"; insert the words "private corporation" instead of "bank" and the words "officer or director thereof" instead of "president or vice-president."

##### *Section 725—Kidnapping Child from Persons having Custody*

Should contain a proviso that "If the parent of a child, whether legitimate or illegitimate, takes the child from the other parent who has lawful charge or care of the child, it cannot be more than a misdemeanor," and a lesser penalty should be provided.

##### *Section 733—Desertion and Nonsupport*

Add provision giving the Court of Quarter Sessions jurisdiction of any support matters, *upon petition* by the person seeking support or anyone in his behalf, without the necessity of arrest for nonsupport. The present legislation should stand, but it should also be supplemented by the above suggestion, so that procedure by petition



may be had as presently in effect in public assistance cases and in juvenile court cases.

*Section 819—Receiving Property Fraudulently Disposed of*

Prescribe a penalty of one year imprisonment or \$1,000, or both.

*Sections 827-828-829, 842-843—Embezzlement, Fraudulent Accounts and False Statements*

These offenses were originally misdemeanors and when this act was drafted they were left as misdemeanors in the original draft, but between the time of the drafting and the passage of the act, these sections were changed from misdemeanors to felonies. The Act of 1878, P. L. 196, Section 6, provides that these misdemeanors could be prosecuted within four years. The limitations ought to be four years and although the last Legislature passed such a statute, the Governor vetoed it.

An amendment should be drafted to put into effect the above recommendation. However, the Governor's Veto Message, No. 4 of 1943 Session, should be studied to avoid the objection contained therein.

*Section 834—Fraudulent Conversion of Property*

Amend to provide that fraudulent conversion of property be a misdemeanor instead of a felony and reduce the penalty to \$3,000 and 2 years, or both.

*Section 836—Cheating by Fraudulent Pretenses*

The words "felony" and "misdemeanor" are so mixed up it leaves this section in an ambiguous state. It should be amended to make it a felony throughout.

*Section 901—Burglary*

The following recommendations for amendment to this section were presented to the committee and the committee ordered the section to be amended to conform therewith:

"Should be amended to provide a distinction between breaking and entering during the day time or night time and whether it was to a dwelling house in night time or a store building or store house where no one

resides. Discretion as to sentence should be vested in the court.

"Distinguish between felonious entry and burglary.

"Redefine breaking and entering.

"Provide a section for the crime to be known as 'Breaking and Entering,' similar to the prior code. There is no law now to cover the situation unless entering with intent to commit a felony is shown.

"Add amendment to include a charge of 'Breaking and Entering' wherein punishment is at the discretion of the court.

"Section should be repealed entirely and in its place the former codification of the common law should be re-enacted as follows:

" 'Felonious Burglary. If any person shall, by night, wilfully and maliciously break or enter into the State Capitol, or other public building belonging to the Commonwealth, or to any city or county thereof, or to any body corporate, society or association, or into any church, meeting house or dwelling house, or outhouse parcel of said dwelling house, with an intent to kill, rob, steal, or commit rape, or any felony whatever, whether the felonious intent be executed or not, the person so offending shall, on conviction, be adjudged guilty of felonious burglary, \* \* \* (1860, March 31, P. L. 382, Section 135).

" 'Breaking and Entering by Day or Entering Without Breaking. If any person shall in the daytime break and enter any dwelling, house, shop, warehouse, store, mill, barn, stable, outhouse or other building, or wilfully or maliciously, either by day or night, with or without breaking, enter the same with intent to commit any felony whatever therein, the person so offending shall be guilty of a felony, \* \* \* (1863, April 22, P. L. 531, Section 2; 1901, March 13, P. L. 49, Section 1).'

*Section 903—Burglary of Railroad Cars*

Should be amended so as to strike out the word "burglary" throughout the entire section, and the title of the section should be, "Breaking and Entering Railroad Cars."

*Section 906—Burning to Defraud Insurer*

Add amendment creating an additional crime of *attempt* to burn to defraud an insurer, making such attempt a misdemeanor, subject to a penalty of imprisonment not to exceed one year or \$1,000 or both. At the end of the paragraph as now appears in the law can be added a second paragraph, similar to the second paragraph of Section 908, "Attempt to Commit Arson" and reworded to fit the crime of "Attempt to Burn to Defraud Insurer."

The title of Section 906 will also have to be amended to read "Burning or Attempt to Burn to Defraud Insurer."

*Section 958—Injury to Sidewalks*

This does not include the obstruction of sidewalks or paths, as originally provided (18 P. S. 3432). Provide that obstruction of sidewalks or paths shall constitute violation.

*Section 1014—Forgery, etc.*

Crime of forgery should be broken down so that forgery up to \$100 be a misdemeanor. Create the crime of petty forgery, similar to petty larceny, confining petty forgery to fixed amounts of money up to \$100, the penalty for petty forgery to be the same as penalty for petty larceny.

*Section 1107—Attempts to commit a crime*

Provide a penalty for Attempt to Commit a Crime, where the penalty has not already been provided. In the case of misdemeanors, the penalty should be six months and \$500, and in the case of felonies, the penalty should be 1 year and \$1,000, but in no event shall the penalty for attempt to commit a crime exceed the penalty on the commission of the crime itself.

*Sections 201, 202, 203, 204, 205,—302, 303,—401, 416,—510—706—717—723*

Should be amended to clarify the language prescribing degree of imprisonment.

*Section 506—Fornication and Bastardy*

Provide the court, in its discretion, can require sureties on F. & B. bonds or allow the person convicted to file his own bond. This fact should

appear in the order of the court specifically. Also permit the order imposed by the court as part of the sentence to be increased or modified at any time subsequent to sentence on application of either the child or someone in its behalf or the father.

Permit magistrates to release defendants in their own recognizance on a charge of fornication and bastardy where it appears that the baby has not yet been born and the defendant cannot obtain bail.

*Section 3—Support Law of 1937*

Amend to allow an indigent parent or grandparent to obtain support from a child or grandchild without such parent or grandparent being first in fact a public charge. (The decision of *Montgomery v. Wick*, 146 Pa. Super. 219, decided in 1941, says that the parent or grandparent must first be a public charge receiving either public assistance or being an inmate of an institution and maintained therein by public funds before the Support Law becomes operative.)

**Recommendations—Institutions**

- (a) A new agency or department under the State government should be created entitled, "Department of Corrections and Parole," to which should be transferred all of the correctional functions of the Department of Welfare and the Parole Board.  
(b) The correctional functions in said department should consist of the supervision of the penal, reformatory, or correctional institutions and juvenile delinquents.  
(c) Transfer the Parole Board to this agency but retain its independence.  
(d) The head of this agency or department or his deputy should be made an ex-officio member of the Parole Board, without voting power, in order that information gathered in the department or the Parole Board might be interchanged to each other's mutual benefit.
2. Plan to transform the Pennsylvania Industrial

School at Huntingdon into an institution for defective delinquents should be carried out and there should be added thereto a department for the reception and care of defective delinquent children between the ages of 12 and 15 years.

3. Improve detention facilities.
4. Provide for additional personnel and continuity of staff in Children's Bureau and Correctional Bureau of Department of Welfare (or Department of Corrections and Parole, as the case may be).
5. Some schools and institutions in Pennsylvania now receiving State aid that are no longer needed for care of normal children, after careful selection by the Department of Welfare, should be required to accept feeble-minded delinquent children.
6. Create additional State-owned institutions for the care and training of mental defectives.
7. Increase appropriations for institutional care of feeble-minded juveniles.
8. Establish an institution in Eastern Pennsylvania, similar to Morganza in Western Pennsylvania, where the court can commit juvenile offenders.
9. The State should establish an institution of its own in Eastern Pennsylvania for the reception, classification and treatment of delinquent juveniles.
10. State institutions at Pennhurst and Polk should be enlarged or similar institutions created for the care of feeble-minded in Central Pennsylvania.
11. Children's Ward at Allentown State Hospital should be enlarged as to buildings and staffs.
12. Arrangements should be made with some existing medical institution to receive both white and colored girls suffering from venereal diseases or the State should provide an institution for that specific purpose.
13. State-controlled institution for defective delinquent boys, under 18, to serve Philadelphia and adjacent counties.
14. Institution for defective delinquent boys above 15 years of age to serve Philadelphia and adjacent counties, which would emphasize a program of manual training.
15. State-controlled institution for female defective delinquents, irrespective of age, to serve Philadelphia and adjacent counties.
16. State-controlled institution for more seriously delinquent girls below 16 years of age to serve Philadelphia and adjacent counties.
17. Existing facilities for all feeble-minded cases of the custodial type should be enlarged.

# *List of Publications*

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## **JOINT STATE GOVERNMENT COMMISSION**

OF THE

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### **I. PUBLISHED PRIOR TO JANUARY 1, 1944**

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Facts About Your Keystone State Government, December, 1940.

Report on Relief Prepared for the General Assembly of the Commonwealth of Pennsylvania, January, 1941.

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Supplement to the Report to the General Assembly of the Commonwealth of Pennsylvania on the Organization and Administration of Pennsylvania's State Government, Recommendations, January, 1941.

Joint Report to the General Assembly of Recommendations for Amending the Pennsylvania Unemployment Compensation Law, Part 1, January, 1941.

Joint Report to the General Assembly of Recommendations for Amending the Pennsylvania Unemployment Compensation Law, Part 2, Employer Experience Rating in Unemployment Compensation, January, 1941.

First Report on the Tax and Financial Problems of the Commonwealth of Pennsylvania to the General Assembly, January, 1941.

Report to the General Assembly of the Commonwealth of Pennsylvania on Legislative Printing, January, 1943.

Report to the General Assembly of the Commonwealth of Pennsylvania on Uniform Practice and Procedure before Departments, Boards and Commissions of the Commonwealth, January, 1943.

Report to the General Assembly of the Commonwealth of Pennsylvania on the Bureau of Vital

Statistics, Department of Health, Relative to the Issuance of Certified Copies of Birth Certificates, January, 1943.

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1. The Debt of the Commonwealth of Pennsylvania and Its Local Subdivisions—A survey of the growth of debt in the Commonwealth from 1910 to 1943—December 13, 1943, released January, 1944.
2. Fiscal Operations and Debt of the School District of Philadelphia—1920-1943—May 10, 1944.
3. Fiscal Operations and Debt of the School District of Pittsburgh—1919-1943—May 11, 1944.
4. Fiscal Operations and Debt of the School District of Scranton—1919-1943—May 12, 1944.
5. Fiscal Operations and Debts of Eleven Selected School Districts—1920-1943—June 19, 1944.
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9. Fiscal Analysis of the Operating Funds of the Commonwealth of Pennsylvania—1923-1943—August 17, 1944.
10. The Economic Resources and Related Tax Problems of the Commonwealth of Pennsylvania—January 3, 1945.
11. Proposals for Revision of the Tax Structure of the Commonwealth of Pennsylvania—January 15, 1945. (Tax Advisory Com. Report.)

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‡ Resigned—Military Service.

