

**ALIEN'S EMPLOYERS REQUIRED TO DEDUCT TAXES FROM WAGES**  
**Act of Jun. 7, 1897, P.L. 135, No. 108**  
AN ACT

Cl. 53

Requiring the retention by employers of aliens, sums sufficient to pay the taxes respectively assessed against such alien employes, upon notice in writing from tax collectors, and directing the payment thereof to the said tax collectors within sixty days after such notice shall have been given.

Section 1. Employers of aliens to deduct taxes from wages on notice from collector

From and after the passage of this act all corporations, associations, companies, firms or individuals employing persons who are not citizens of the United States shall, upon the receipt of a written notice from the tax collector of the county or district in which such taxes were assessed, containing the name or names of the taxable or taxables and the amounts respectively due, deduct from the wages or earnings of such employee or employees a sum sufficient to pay the respective amounts of taxes assessed against each of such alien employees, and pay the same to the collectors of the district in which said aliens are employed within sixty days after said notice shall have been given. 1897, June 7, P.L. 135, Sec. 1.

Section 2. Penalty for violation of act

Any corporation, association, company, firm or individual failing to comply with the provisions of this act shall forfeit and pay the sum of double the amount of the tax for each and every taxable whose taxes are not withheld and paid over as herein directed, to be recovered by action of assumpsit as debts of like amount are now by law recoverable, and when collected shall be paid into the treasury of the county in which such alien labor is or was employed for the use of such county. 1897, June 7, P.L. 135, Sec. 2.