AN ACT

To provide for the appointment of registrars of electors to be deputy poll-tax collectors in cities of the first class of this Commonwealth; a method of collecting such taxes; penalties for violation of its provisions; and to repeal acts or parts of acts inconsistent therewith.

Section 1. Be it enacted, &c., That the receiver of taxes in cities of the first class of this Commonwealth shall designate one of the registrars appointed by the registration commissioners for each election district in said cities, to be deputy poll-tax collector for such district; who shall receive poll-taxes from persons who have been duly assessed in said district, and make proper receipt therefor, on any of the registration days provided by law.

Section 2. The receiver of taxes shall prepare blank poll-tax receipts, bound together in books containing fifty each, impressed with the proper seal of the city, which said books shall be issued to the said deputy collectors of poll-tax from time to time as required; and the stub of each receipt, together with all unused receipts, shall, on or before the second day next succeeding each registration day, be returned to the receiver of taxes, and kept by him as a part of the records of his department for a period of two years.

Section 3. The said deputy poll-tax collectors shall give bond in form and amount approved by the receiver of taxes, and shall, for their services, receive ten per centum of the amount collected by them, which shall be in addition to the compensation allowed them by law for their services as registrars. They shall make a full return of all moneys (less their commission of ten per centum) and blank receipts, received by them, on or before the second day next succeeding each registration day.

Section 4. Any deputy poll-tax collector who shall, upon request, refuse to accept the payment of a tax and to furnish a receipt therefor, from an elector, upon whom said tax has been properly assessed, and who offers the same according to law, or who shall accept payment of a tax from, and issue a receipt to, any person other than the said elector or his duly authorized agent or attorney, shall be guilty of a misdemeanor, and, upon conviction thereof, shall be sentenced to pay a fine not exceeding five hundred dollars.