

REGULATING POLICE AND FIRE PENSIONS IN SECOND CLASS A CITIES

Act of Jul. 3, 1947, P.L. 1242, No. 507

Cl. 11

AN ACT

Relating to police and firemen's pension funds in cities of the second class A, and directing such cities to appropriate certain moneys thereto, and requiring reports and audits.

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

Section 1. There shall be paid over, as hereinafter provided, to the organization or association constituting and having in charge the distribution of police and firemen's pension funds in every city of the second class A, three per centum (3%) of all city taxes collected by the city, other than taxes levied to pay interest on or to extinguish the debt of the city, or any part thereof, to be divided equally between the police and firemen's association or organization. In addition to the three per centum (3%) of city taxes required to be paid pursuant to this section, moneys shall be appropriated by cities of the second class A to organizations and associations distributing police and firemen's pension funds, whenever necessary to enable the organizations or associations to pay the amounts of minimum pensions prescribed by act of Assembly, pursuant to section 11 of article III of the Constitution of Pennsylvania. In addition to the above payments and appropriations, moneys shall be appropriated by cities of the second class A to organizations and associations distributing police and firemen's pension funds, whenever necessary, to entitle any policeman or fireman who is a member of the pension fund and who served in the armed forces of the United States subsequent to September 1, 1940, and who was not a member of the police or firemen's pension funds prior to such military service, and who commenced employment as a policeman or fireman in a city of the second class A after the date of release from active duty to have full credit for each year or fraction thereof, not to exceed five (5) years of such service upon his payment to the police or firemen's pension fund an amount equal to that which he would have paid had he been a member during the period for which he desires credit computed with reference to the compensation he received upon entry into city service as a policeman or fireman and his current percentage of salary deductions, and an additional amount as the equivalent of the contributions of the city on account of such military service, which amount may be paid in a lump sum or by installments as may be approved by the organizations or associations distributing pension funds to police and firemen.

(1 amended June 18, 2014, P.L.763, No.64)

Section 2. The organizations herein mentioned shall consist only of such as are by city ordinance designated as the official and authorized organization or association to hold, receive and distribute the funds or moneys for the purpose of pensioning the police or firemen of said cities.

Section 3. It shall be the duty of the city treasurer, collecting said taxes, to pay over to the proper officials of the said organization or association constituting the police or firemen's pension funds annually the amount designated in this act, taking his or their receipt for same, which receipt shall constitute a voucher and quittance for the amount so paid.

Section 4. On or before March first of every year, it shall be the duty of the officers of said organizations or

associations to render a full and complete account to city council of all transactions of the past year, showing all receipts and disbursements. A copy of such account shall be filed with the city controller who shall audit the same and render to city council a detailed report of his examination. The city treasurer shall distribute no funds as above provided until such report has been filed and approved by city council by resolution.

Section 5. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.