

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No. **740** Session of
1919.

INTRODUCED BY MR. DAWSON, MARCH 4, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,
MARCH 4, 1919.

AN ACT

To amend section sixteen of an act approved the sixth day of May one thousand eight hundred and eighty-seven (Pamphlet Laws seventy-nine) entitled "An act to provide for the better collection of collateral inheritance tax" as amended

1 Section 1 *Be it enacted by the Senate and House of Repre-*
2 *sentatives of the Commonwealth of Pennsylvania in General Assembly*
3 *met and it is hereby enacted by the authority of the same That*
4 section sixteen of an act approved the sixth day of May
5 one thousand eight hundred and eighty-seven (Pamphlet
6 Laws seventy-nine) entitled "An act to provide for the
7 better collection of collateral inheritance taxes" which as
8 amended by an act approved the fourteenth day of May
9 one thousand eight hundred and ninety-one (Pamphlet Laws
10 fifty-nine) entitled "An act to amend section sixteen of
11 an act entitled 'An act to provide for the better collec-
12 tion of collateral inheritance taxes' approved the sixth day

1 of May Anno Domini one thousand eight hundred and
2 eighty-seven fixing the fees of the agents of the Common-
3 wealth for the collection of said taxes" reads as follows
4 "Section 16 The register of wills of the several coun-
5 ties of this Commonwealth upon their filing with the
6 Auditor General the bond hereinafter required shall be the
7 agents of the Commonwealth for the collection of the col-
8 lateral inheritance tax and for services rendered in col-
9 lecting and paying over the same the said agents shall
10 be allowed to retain for their own use five per centum
11 upon the collateral inheritance tax collected if the said
12 tax shall amount to less than two hundred thousand dol-
13 lars in any year or four per centum upon the said tax
14 if the same shall amount to two hundred thousand dol-
15 lars and less than three hundred thousand dollars in any
16 year or three per centum upon the said tax if the tax
17 collected shall amount to three hundred thousand dollars
18 or more in any year Provided further That this section
19 shall not apply to the fees of the registers elected prior
20 to the passage of this act" is hereby further amended to
21 read as follows

22 Section 16 The registers of wills of the several coun-
23 ties of this Commonwealth upon their filing with the
24 Auditor General the bond hereinafter required shall be the
25 agents of the Commonwealth for the collection of collat-
26 eral inheritance tax and for services rendered in collecting
27 and paying over the same they shall be allowed to re-
28 tain for their own use upon the gross amount collected
29 during any year three per centum upon the tax col-

1 lected if such tax shall amount to a sum of fifty thou-
2 sand (\$50,000) dollars or less two per centum on the
3 amounts collected in excess of fifty thousand (\$50,000)
4 dollars and not exceeding one hundred thousand (\$100,000)
5 dollars and one per centum on the amounts collected in
6 excess of one hundred thousand (\$100,000) dollars and not
7 over two hundred thousand (\$200,000) dollars and one-
8 half of one per centum on the amounts collected in ex-
9 cess of two hundred thousand (\$200,000) dollars Provided
10 That the amount retained by any register for the afore-
11 said services shall in no case exceed the sum of five
12 thousand (\$5,000) dollars for the collection of the said
13 tax in any one year And provided further That this
14 section shall not apply to the fees of the registers
15 elected prior to the passage of this act