

LEGISLATURE OF PENNSYLVANIA,

FILE OF THE HOUSE OF REPRESENTATIVES.

No. 742

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 seventeen of an act approved the eleventh day of July one thousand nine hundred and seventeen (Pamphlet Laws eight hundred and thirty-two) entitled "An act for the imposition and collection of certain inheritance taxes"

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 seventeen of an act approved the eleventh day of*  
5 *July one thousand nine hundred and seventeen (Pamphlet*  
6 *Laws eight hundred and thirty-two) entitled "An act for*  
7 *the imposition and collection of certain inheritance taxes"*  
8 *which reads as follows*

9 "Section 17 The registers of wills upon their filing  
10 with the Auditor General the bond hereinafter required  
11 shall be the agents of the Commonwealth for the collec-

1 tion of the said tax For services rendered in collecting  
2 and paying over the same they shall be allowed to re-  
3 tain for their own use upon the gross amount collected  
4 during any year five per centum upon the tax collected  
5 if such tax shall amount to a sum of fifty thousand  
6 (\$50,000) dollars or less three per centum on the amounts  
7 collected in excess of fifty thousand (\$50,000) dollars and  
8 not exceeding one hundred thousand (\$100,000) dollars two  
9 per centum on the amounts collected in excess of one  
10 hundred thousand (\$100,000) dollars and not over two hun-  
11 dred thousand (\$200,000) dollars and one per centum on  
12 the amounts collected in excess of two hundred thousand  
13 (\$200,000) dollars" be and the same is hereby amended  
14 to read as follows:

15 Section 17 The registers of wills upon their filing with  
16 the Auditor General the bond hereinafter required shall be  
17 the agents of the Commonwealth for the collection of the  
18 said tax For services rendered in collecting and paying  
19 over the same they shall be allowed to retain for their  
20 own use upon the gross amount collected during any year  
21 three per centum upon the tax collected if such tax shall  
22 amount to a sum of fifty thousand (\$50,000) dollars or  
23 less two per centum on the amounts collected in excess  
24 of fifty thousand (\$50,000) dollars and not exceeding one  
25 hundred thousand (\$100,000) dollars one per centum on the  
26 amounts collected in excess of one hundred thousand  
27 (\$100,000) and not over two hundred thousand (\$200,000)  
28 dollars and one-half of one per centum on the amounts  
29 collected in excess of two hundred thousand (\$200,000)

1 dollars Provided That the amount retained by any register  
2 for the aforesaid services shall in no case exceed the  
3 sum of five thousand (\$5,000.00) dollars for the collection  
4 of the said tax in any one year And provided further  
5 That this section shall not apply to the fees of the  
6 registers elected prior to the passage of this act