

## LEGISLATURE OF PENNSYLVANIA.

## FILE OF THE HOUSE OF REPRESENTATIVES.

No. **923** Session of  
1919.

INTRODUCED BY MR. DAWSON, MARCH 12, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,  
MARCH 17, 1919.

**AN ACT**

Amending section sixteen of an act entitled "A further supplement to an act entitled 'An act to provide revenue by taxation' approved the seventh day of June Anno Domini one thousand eight hundred and seventy-nine" approved the first day of June Anno Domini one thousand eight hundred and eighty-nine as amended by the act approved the eighth day of June Anno Domini one thousand eight hundred and ninety-one so as to provide for the return of one-half of the tax on personal property to the respective counties

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 the act entitled "A further supplement  
5 to an act entitled 'An act to provide revenue by taxa-  
6 *tion' approved the seventh day of June Anno Domini one*  
7 *thousand eight hundred and seventy-nine" approved the first*

1 day of June Anno Domini one thousand eight hundred  
2 and eighty-nine as amended by the act approved the  
3 eighth day of June Anno Domini one thousand eight  
4 hundred and ninety-one which reads as follows

5 "Section 16 That for the year one thousand eight  
6 hundred and ninety-two and annually thereafter three-fourths  
7 of the net amount of tax on the return of property  
8 subject to taxation for State purposes required to be  
9 made to and accepted by the State Board of Revenue  
10 Commissioners annually by county commissioners and the  
11 board of revision of taxes in cities coextensive with  
12 counties that is collected and paid into the State  
13 Treasury by a county or city coextensive with a county  
14 shall be returned by the State Treasurer to such county  
15 or city coextensive with a county for its own use in  
16 payment of the expenses incurred by it in the assess-  
17 ment and collection of said tax Provided That in con-  
18 sideration of the return to counties and cities coextensive  
19 with counties of the tax as aforesaid no claim shall be  
20 made upon or allowed by the Commonwealth for abate-  
21 ments tax collectors' commissions extraordinary expenses un-  
22 collectible taxes or for keeping a record of judgments  
23 and mortgages" be and the same is hereby amended to  
24 read as follows

25 Section 16 That for the year one thousand eight  
26 hundred and ninety-two and annually thereafter one-half of  
27 the net amount of tax based on the return of property  
28 subject to taxation for State purposes required to be  
29 made to and accepted by the State Board of Revenue

1 Commissioners annually by county commissioners and the  
2 board of revision of taxes in cities coextensive with  
3 counties that is collected and paid into the State  
4 Treasury by a county or city coextensive with a county  
5 shall be returned by the State Treasurer to such county  
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12 ments tax collectors' commissions extraordinary expenses un-  
13 collectible taxes or for keeping a record of judgments  
14 and mortgages

15 This act shall take effect January first one thousand  
16 nine hundred and twenty it being the intent that the  
17 tax upon personal property for the year one thousand  
18 nine hundred and nineteen shall be for the exclusive use  
19 of the county under existing legislation