

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No.

991

Session of
1919.

INTRODUCED BY MR. GOLDER, MARCH 18, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,
MARCH 19, 1919.

AN ACT

Making burial or cemetery companies subject to and liable for certain taxes and removing exemptions from taxation from all places of burial and cemeteries

- 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 hereafter all burial or cemetery companies incorporated or
5 unincorporated shall be subject to and liable for the pay-
6 ment of all taxes levied and assessed upon their real
7 estate by any county city borough township school district
8 or other municipal sub-division of the Commonwealth within
9 which the real estate of any such company is located
- 10 Section 2 No place of burial or cemetery shall in
11 the future be exempted from taxation whether such place
12 of burial or cemetery is used or held for private or
13 corporate profit or is not used and held for such profit but

1 shall be taxable uniformly with all other property in
2 this Commonwealth

3 Section 3 All acts or parts of acts inconsistent here-
4 with are hereby repealed