

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No. **1082** Session of
1919.

INTRODUCED BY MR. NORTH, MARCH 25, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS,
MARCH 25, 1919.

AN ACT

To provide revenue by the imposition and collection of a
State tax on coal

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 from and after the passage of this act each and every
5 ton of bituminous and anthracite coal mined in this
6 Commonwealth shall be subject to a tax of one (1) per
7 centum of the value thereof when prepared for market
8 which said tax shall be assessed at the time when
9 said coal has been mined and is ready for shipment or
10 market For the purpose of this act a ton of coal
11 whether bituminous or anthracite shall be two thousand
12 two hundred and forty pounds (2240) avoirdupois

13 Section 2 It shall be the duty of the individual or
14 the superintendent or other officer in charge of any
15 bituminous or anthracite mine or mines or washery to
16 assess the tax hereby imposed from time to time as

1 the coal is mined or washed and is ready for ship-
2 ment or market and to ascertain and assess daily the
3 number of gross tons of bituminous or anthracite coal
4 so mined or washed and to fix the value thereof The
5 said individual superintendent or other officer in charge
6 of any such mine or mines or washery shall make re-
7 port in writing under oath on the first day of each
8 month and a total report on the first day of January
9 in each and every year hereafter to the Auditor Gen-
10 eral on blanks prepared by the Auditor General of the
11 number of gross tons of bituminous or anthracite coal
12 hereby made taxable and the assessed value thereof dur-
13 ing the calendar year then next preceding the time when
14 the same was mined or washed and made ready for
15 shipment for market and the amount of tax assessed by
16 him thereon Provided That the report made on the first
17 day of January one thousand nine hundred and twenty
18 shall be for the portion of the year one thousand nine
19 hundred and nineteen after the approval of this act The
20 said individual superintendent or other officer in charge
21 of any such mine or mines or washery shall be en-
22 titled to receive as compensation for the services herein
23 imposed upon him one (1%) per centum of the amount
24 of tax collected which said sum shall be paid upon the
25 warrant of the Auditor General out of the taxes so col-
26 lected

27 Section 3 If the individual superintendent or other
28 officer in charge of any bituminous or anthracite mine
29 or mines or washery shall fail or refuse to assess the

1 said tax or to make the monthly and annual reports
2 as herein provided the Auditor General is hereby author-
3 ized to appoint some person to go upon the ground and
4 to assess from time to time coal made taxable by
5 this act who shall make report to him of the same
6 The Auditor General may require the production of such
7 books papers and reports as may be necessary for the
8 ascertainment valuation assessment and settlement of the tax
9 as now provided by law and may make an estimated
10 settlement of the said tax either with or without the
11 production of said books papers and reports For every
12 failure to assess said tax and to make report as re-
13 quired by this act the Auditor General shall disallow the
14 compensation for the said assessment and shall add ten
15 (10%) per centum to the tax when settled as a penalty
16 for such failure If any individual superintendent or other
17 officer in charge of any bituminous or anthracite mine
18 or mines or washery shall fail to assess the said tax
19 or if any person firm corporation limited partnership or
20 joint-stock association or any other owners operators or
21 lessees of any bituminous or anthracite mine or mines
22 or washery or the members officers or directors thereof
23 shall fail to cause the same to be done or make the
24 reports required by this act—he or they shall be guilty
25 of a misdemeanor and on conviction thereof shall be sen-
26 tenced to pay a fine of five hundred (\$500) dollars and
27 undergo an imprisonment not exceeding one year or both
28 or either at the discretion of the court

29 Section 4 The tax hereby authorized shall be paid by

1 the owners operators or lessees as the case may be of
2 such mine or mines or washery and shall be settled
3 and collected in the same manner and the same right
4 of appeal from the settlement shall exist as now pro-
5 vided by law in the case of other State taxes.

6 Section 5 All such taxes shall be paid into the gen-
7 eral fund of the State treasury and shall be available
8 for the purposes and uses of the Commonwealth upon
9 appropriation thereof

10 Section 6 The several sections or provisions of this
11 act are hereby declared to be independent of each other
12 and it is the intent of the Legislature that if any of
13 said provisions shall be declared invalid it shall not
14 effect any other section or provision hereof

15 Section 7 That the act approved the twenty-seventh day
16 of June one thousand nine hundred and thirty-nine (Pam-
17 phlet Laws six hundred and thirty-nine) entitled "An act
18 laying a tax on anthracite coal and providing for the
19 collection and distribution of the same" and the act ap-
20 proved the first day of June one thousand nine hundred
21 and fifteen (Pamphlet Laws seven hundred and twenty-one)
22 entitled "An act imposing a State tax on anthracite coal
23 providing for the assessment and collection of the said
24 tax annually and dedicating the fund received from said
25 tax and appropriating fifty per centum of the same to
26 the construction maintenance improvement and repair of
27 State Highways and the remaining fifty per centum to
28 the several cities boroughs and townships from which the

1 said tax is derived and providing penalties for the viola-
2 tion of this act" are hereby repealed

3 All other acts or parts of acts inconsistent herewith
4 are hereby repealed

2—H P 1082