
LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.**No. 1120** Session of
1919.

INTRODUCED BY MR. COX, MARCH 31, 1919.

**REFERRED TO COMMITTEE ON WAYS AND MEANS,
MARCH 31, 1919.**

AN ACT

Providing for the distribution of the proceeds of the mercantile and certain other license taxes among cities boroughs and townships and repealing acts and parts of acts inconsistent therewith

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 first day of January Anno Domini*
5 *one thousand nine hundred and twenty the treasurers of*
6 *the several counties of the Commonwealth shall keep a*
7 *record in respect of all moneys received or collected by*
8 *them in payment of all license taxes of the nature*
9 *enumerated in Section two of this Act which shall show*
10 *clearly the city borough or township within the county*
11 *in which is situated the place of business for which*
12 *each license is issued*

1 Section 2 The following sections of this act shall
2 apply to all moneys received or collected from and after
3 the first day of January Anno Domini one thousand nine
4 hundred and twenty by the said treasurers on account of
5 the following license taxes that is to say (one) Mercan-
6 tile License Tax under an act of assembly approved the
7 second day of May Anno Domini one thousand eight hun-
8 dred and ninety-nine, entitled "An act to provide revenue
9 by imposing a mercantile license tax on vendors of or
10 dealers in goods, wares and merchandise and providing for
11 the collection of said taxes" (two) Billiard pool and
12 shooting gallery license tax under an act of assembly
13 approved the twenty-fifth day of May Anno Domini one
14 thousand nine hundred and seven entitled "An act to pro-
15 vide revenue by imposing a license tax on the keepers
16 of all shooting galleries shuffle-boards rooms billiard or
17 pool rooms for purpose of profit or any other place in
18 which any game is played on a table with the use of
19 balls and cues and bowling-alleys ninepin-alleys ten-pin-alleys
20 or other alleys or places in which any game is played
21 with the use of balls or pins or other objects provid-
22 ing for the collection of said tax and imposing certain
23 duties upon mercantile appraisers and county treasurers"
24 (three) Brokers' License Tax under an act of assembly
25 approved the seventh day of May Anno Domini one
26 thousand nine hundred and seven entitled "An act to
27 provide revenue by imposing a license-tax on all stock
28 brokers bill brokers note brokers exchange brokers merchan-
29 dise brokers factors or commission merchants real estate

1 brokers and agents and pawnbrokers whether persons firms
2 limited partnerships or corporations providing for the col-
3 lection of said tax and imposing certain duties on county
4 treasurers and mercantile appraisers"

5 Section 3 From and after the first day of January
6 Anno Domini one thousand nine hundred and twenty the
7 said treasurers shall retain for the use of the county
8 all fees and commissions by law payable to the county
9 for the collection of the taxes enumerated in section two
10 of this act and shall credit themselves with the amounts
11 so retained in their accounting of the collection of the
12 said taxes

13 Section 4 From and after the first day of January
14 Anno Domini one thousand nine hundred and twenty, the
15 said treasurers shall pay all fees commissions mileage
16 and other expenses by law payable to mercantile ap-
17 praisers or others in respect of the collection of the
18 taxes enumerated in section two of this act and shall
19 credit themselves with the amounts so paid in their ac-
20 counting of the collection of the said taxes Payments to
21 mercantile appraisers under this section shall be made at
22 the end of each month to the amount of fees received
23 by the said treasurers during the current month to which
24 said mercantile appraisers are by law entitled

25 Section 5 From and after the first day of January
26 Anno Domini one thousand nine hundred and twenty any
27 surplus above the amounts so retained and paid shall be
28 retained by the said treasurers until the end of the
29 fiscal year when each of said treasurers shall apportion

1 such surplus in his hands among the cities boroughs and
2 townships within the county of which he is treasurer in
3 the proportions in which said cities boroughs and town-
4 ships paid the gross taxes enumerated in section two of
5 this act as shown in the record required to be kept
6 under section one of this act The amounts so appor-
7 tioned shall be paid over to the several treasurers of the
8 cities boroughs and townships within each county and
9 the county treasurers shall credit themselves with the
10 amounts so paid in their accounting of the collection of
11 the said taxes

12 Section 6 From and after the first day of January
13 Anno Domini one thousand nine hundred and twenty the
14 treasurer of each county of the Commonwealth shall ac-
15 count to the controller or controller of the county of
16 which he is the treasurer for all moneys received or
17 collected and paid or retained by him by law in re-
18 spect of the license taxes enumerated in section two of
19 this act

20 Section 7 All acts and parts of acts inconsistent
21 with this act are hereby repealed