

LEGISLATURE OF PENNSYLVANIA.

FILE OF THE HOUSE OF REPRESENTATIVES.

No. 1231 Session of 1919.

INTRODUCED BY MR. DAWSON, APRIL 7, 1919.

REFERRED TO COMMITTEE ON WAYS AND MEANS, APRIL 7, 1919

AN ACT

Providing for the imposition of and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death and of property within this Commonwealth of a decedent who was a non-resident of the Commonwealth at the time of his death and making it unlawful for any corporation of this Commonwealth or national banking association located therein to transfer the stock of such corporation or banking association until the tax on the transfer thereof has been paid and providing penalties and citing certain acts for repeal

ARTICLE I

Imposition and Rate of Tax

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Section 1 *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That*

1 a tax shall be and is hereby imposed upon the trans-
2 fer of any property real or personal or of any interest
3 therein or income therefrom in trust or otherwise to per-
4 sons or corporations in the following cases

5 (a) When the transfer is by will or by the intes-
6 tate laws of this Commonwealth from any person dying
7 seized or possessed of the property while a resident of
8 the Commonwealth whether the property be situated within
9 this Commonwealth or elsewhere

10 (b) When the transfer is by will or intestate laws
11 of real property within this Commonwealth or of goods
12 wares or merchandise within this Commonwealth or of
13 shares of stock of corporations of this Commonwealth or
14 of national banking associations located in this Common-
15 wealth and the decedent was a non-resident of the Com-
16 monwealth at the time of his death

17 (c) When the transfer is of property made by a
18 resident or is of real property within this Commonwealth
19 or of goods wares and merchandise within this Common-
20 wealth or of shares of stock of corporations of this
21 Commonwealth or of national banking associations located
22 in this Commonwealth made by a none-resident by deed
23 grant bargain sale or gift made in contemplation of the
24 death of the grantor vendor or donor or intended to
25 take effect in possession or enjoyment at or after such
26 death

27 (d) When any person or corporation comes into the
28 possession or enjoyment by a transfer from a resident
29 or non-resident decedent when such non-resident decedent's

1 property consists of real property within this Common-
2 wealth or of shares of stock of corporations of this Com-
3 monwealth or of national banking associations located in this
4 Commonwealth of an estate in expectancy of any kind or
5 character which is contingent or defeasible transferred by
6 an instrument taking effect after the passage of this act
7 or of any property transferred pursuant to a power of
8 appointment contained in any instrument taking effect after
9 the passage of this act

10 Section 2 All taxes imposed by this act shall be
11 at the rate of two centum upon the clear value of the
12 property subject to such tax passing to or for the use
13 of father mother husband wife children lineal descendants
14 born in lawful wedlock adopted children children of a
15 former husband or wife or the wife or widow of the
16 son of a person dying seized or possessed thereof and
17 also on the clear value of such property passing from
18 the mother of an illegitimate child or from any person
19 of whom the mother is a lineal descendant to such child
20 his wife or widow and passing from an illegitimate
21 child to his mother and at the rate of five per cen-
22 tum upon the clear value of the property subject to
23 such tax passing to or for the use of any other per-
24 son or persons bodies corporate or politic to be paid
25 for the use of the Commonwealth

26 Section 3 Where there is a transfer of property by
27 a devise descent bequest gift or grant liable to the tax
28 hereinbefore imposed which devise descent bequest gift or
29 grant is to take effect in possession or to come into

1 actual enjoyment after the expiration of any one or
2 more life estates or a period of years the tax on
3 such estate shall not be payable nor shall interest begin
4 to run thereon until the person liable for the same
5 shall come into actual possession of such estate by the
6 termination of the estates for life or years The tax
7 shall be assessed upon the value of the estate at the
8 time the right of possession accrues to the owner but
9 the owner may pay the tax at any time prior to his
10 coming into possession In such cases the tax shall be
11 assessed on the value of the estate at the time of
12 the payment of the tax after deducting the value of the
13 life estate or estates for years the tax on real es-
14 tate shall remain a lien on the real estate on which
15 the same is chargeable until paid The owner of any
16 such personal estate passing to him from a resident de-
17 cedent shall make a full return of the same to the
18 register of wills within one year from the death of the
19 decedent and within that time enter into security for the
20 payment of the tax to the satisfaction of such register
21 In case of failure so to do the tax shall be imme-
22 diately payable

23 The owner of any such personal estate passing to
24 him from a non-resident decedent shall make a full re-
25 turn of the same to the Auditor General within one
26 year from the death of the decedent and within that
27 time enter into security for the payment of the tax to
28 the satisfaction of the Auditor General In case of fail-
29 ure so to do the tax shall be immediately payable and collectible

ARTICLE II

Payment of Tax in cases of Resident Decedents

1 Section 10 The register of wills of the county in
2 which letters testamentary or of administration are granted
3 upon the estate of any person dying seized or possessed
4 of property while a resident of the Commonwealth shall
5 appoint an appraiser whenever occasion may require to
6 appraise the value of the property or estate of which
7 such decedent died seized or possessed and hereinbefore
8 subjected to tax Such appraiser shall make a fair con-
9 scionable appraisal of such estates and assess and fix
10 the cash value of all annuities and life estates growing
11 out of said estates upon which annuities and life estates
12 the tax imposed by this act shall be immediately pay-
13 able out of the estate at the rate of such valuation

14 Section 11 The compensation of such appraisers shall
15 be as follows namely For each day during which an
16 appraiser shall actually be engaged in making appraise-
17 ments of property subject to the tax he shall receive
18 the sum of five dollars If it shall be necessary for
19 the appraiser to travel from his place of residence to
20 appraise property subject to the tax he shall be allowed
21 such actual necessary traveling expenses as he may incur
22 which expenses shall be itemized in a sworn statement
23 to be returned to the register and subject to the final
24 approval of the Auditor General

25 Section 12 Whenever because of the complicated nature
26 of an estate subject to the payment of such tax the

1 interest of the Commonwealth shall require the appointment
2 as appraiser of such estate of a person possessed of
3 expert or technical knowledge to ascertain the value there-
4 of reasonable additional compensation shall be allowed such
5 appraiser for the exercise of such expert or technical
6 knowledge In case where after the appointment of an
7 appraiser it shall appear that the proper appraisement of
8 said estate will require the services of a person pos-
9 sessed of expert or technical knowledge whereof the ap-
10 praiser appointed is not possessed the appraiser may em-
11 ploy the services of a person possessed of expert or
12 technical knowledge to assist him in the appraisement and
13 for such services the person so employed shall receive
14 reasonable compensation In all such cases the register of
15 wills appointing the appraiser shall certify to the Auditor
16 General that there is an actual necessity for the appoint-
17 ment of an appraiser possessed of expert or technical
18 knowledge or that the appraiser already appointed to ap-
19 praise the estate in question should be assisted by
20 a person possessed of such knowledge No person shall be
21 appointed as such expert appraiser or as expert assistant
22 to the appraiser until the approval of the Auditor Gen-
23 eral of said appointment is first obtained nor shall any
24 payment be made to any appraiser or to any person em-
25 ployed by him under this section until an itemized state-
26 ment of the services performed and the compensation re-
27 commended shall have been rendered under oath or affirm-
28 ation to the Auditor General for his approval and shall
29 have received the same No clerk or other person em-

1 ployed in the office of a register of wills shall be ap-
2 pointed as an expert appraiser of an estate subject to
3 the payment of such tax nor as an expert to assist
4 the appraiser of such estate

5 Section 13 Any person not satisfied with any appraise-
6 ment of the property of a resident decedent may appeal
7 within thirty days to the orphans' court on paying or
8 giving security to pay all costs together with whatever
9 tax shall be fixed by the court Upon such appeal the
10 court may determine all questions of valuation and of
11 the liability of the appraised estate for such tax subject
12 to the right of appeal to the Supreme or Superior court

13 Section 14 The register of wills shall enter in a
14 book to be provided at the expense of the Common-
15 wealth which shall be a public record the returns made
16 by all appraisers appointed by him under the provisions
17 of this act opening an account in favor of the Common-
18 wealth against each decedent's estate The register may
19 give certificates of payment of such tax from such record
20 The register shall transmit to the Auditor General on
21 the first day of each month a statement of all returns
22 made by appraisers during the preceding month upon which
23 the taxes have been paid or remain unpaid which state-
24 ment shall be entered by the Auditor General in a
25 book to be kept for that purpose Whenever any such
26 tax shall have remained due and unpaid for one year
27 the register may apply to the orphans' court by bill
28 or petition to enforce the payment of the same where-
29 upon the court having caused notice to be given to the

1 owner of the real estate charged with the tax and to
2 such other person as may be interested shall proceed ac-
3 cording to equity to make such decrees or orders for
4 the payment of the tax out of such real estate as
5 shall be just and proper

6 Section 15 if the register shall discover upon the
7 transfer of any property of a resident decedent that any
8 tax imposed by this act has not been paid the orphans'
9 court may cite the executors or administrators of the de-
10 cedent whose estate is subject to the tax to file an
11 account or to appear on a certain day and show cause
12 why the tax should not be paid When personal service
13 cannot be had notice shall be given for four weeks
14 once a week in at least one newspaper published in
15 the county and in the legal periodical designated by the
16 rules of court of the county for the publication of legal
17 notices If the tax shall be found to be due the de-
18 linquent shall pay the tax and costs The Auditor General
19 in the settlement of accounts of any register may allow
20 him costs of advertising and other reasonable fees and
21 expenses incurred in the collection of the tax

22 Section 16 The executor or administrator or other
23 trustee paying any legacy or share in the distribution of
24 any estate of a resident decedent subject to the said
25 tax shall deduct therefrom at the rate of two per
26 centum upon the whole legacy or sum paid to or for
27 the use of father mother husband wife children lineal
28 descendants born in lawful wedlock adopted children chil-
29 dren of a former husband or wife or the wife or wid-

1 ow of the son of a person dying seized or possessed
2 thereof and upon the whole legacy from the mother of
3 an illegitimate child or from any person of whom the
4 mother is a lineal descendant to such illegitimate child
5 his wife or widow or from an illegitimate child to his
6 mother and at the rate of five per centum upon the
7 whole legacy or sum paid to or for the use of any
8 other person or persons or bodies corporate or politic or
9 if not money he shall demand payment of a sum to
10 be computed at the same rate upon the appraised value
11 thereof No executor or administrator shall be compelled
12 to pay or deliver any specific legacy or article to be
13 distributed subject to tax except on the payment into
14 his hands of a sum computed on its value as aforesaid
15 In case of neglect or refusal on the part of such
16 legatee to pay the same such specific legacy or article or
17 so much thereof as shall be necessary shall be sold by
18 such executor or administrator at public sale after notice
19 to such legatee and the balance that may be left in
20 the hands of the executor or administrator shall be dis-
21 tributed as is or may be directed by law Every sum
22 of money retained by an executor or administrator or
23 paid into his hands on account of any legacy or dis-
24 tributive share for the use of the Commonwealth shall be
25 paid by him without delay

26 Section 17 Whenever any real estate of which any resi-
27 dent decedent may die seized shall be subject to the
28 tax the executors and administrators shall give information
29 thereof to the register of the county where administration

1 has been granted within six months after they undertake
2 the execution of their respective duties or if the fact
3 be not known to them within that period then within
4 one month after the same shall have come to their
5 knowledge The owners of such estate immediately upon its
6 vesting shall give information thereof to the register hav-
7 ing jurisdiction of the granting of administration

8 Section 18 Any executor or administrator on the pay-
9 ment of said tax shall take duplicate receipts from the
10 register both of which shall be forwarded forthwith to
11 the Auditor General who shall charge the register receiv-
12 ing the money with the amount and seal with the seal
13 of his office and countersign the original receipt and
14 transmit it to the executor or administrator whereupon it
15 shall be a proper voucher in the settlement of the
16 estate In no event shall an executor or administrator be
17 entitled to a credit in his account by the register un-
18 less the receipt is so sealed and countersigned by the
19 Auditor General

20 Section 19 When a legacy subject to tax under this
21 act is given to any person for life or for a term of
22 years or for any other limited period upon a condition
23 or contingency if the same be money the tax thereon
24 shall be retained upon the whole amount but if not
25 money application shall be made to the orphans' court
26 to make apportionment if the case require it of the sum
27 to be paid by such legatees and for such further order
28 relative thereto as equity shall require

1 Whenever any such legacy shall be charged upon or
2 payable out of real estate the heirs or devisee before
3 paying the same shall deduct therefrom at the rate afore-
4 said and pay the amount so deducted to the executor
5 and the same shall remain a charge upon such real
6 estate until paid and the payment thereof shall be en-
7 forced by the decree of the orphans' court in the man-
8 ner as the payment of such legacy may be enforced

9 Section 20 Whenever debts shall be proved against
10 the estate of a resident decedent after distribution of
11 legacies from which the tax has been deducted in com-
12 pliance with this act and the legatee is required to re-
13 fund any portion of a legacy a portion of the said tax
14 shall be repaid to him by the executor or administrator
15 if the tax has not been paid into the State or county
16 treasury or by the county treasurer if it has been so
17 paid

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

1 amounts collected in excess of one hundred thousand
2 (\$100,000) dollars and not over two hundred thousand
3 (\$200,000) dollars and one-half of one per centum on the
4 amounts collected in excess of two hundred thousand
5 (\$200,000) dollars. Provided That the amount retained by
6 any register for the aforesaid services shall in no case
7 exceed the sum of five thousand (\$5,000) dollars for the
8 collection of the said tax in any one year.

9 Section 22 Each register shall give bond to the Com-
10 monwealth in such penal sum as the orphans' court may
11 direct with two or more sufficient sureties for the faith-
12 ful performance of the duties hereby imposed and for the
13 regular accounting and paying over of the amounts to be
14 collected and received. This bond when executed and ap-
15 proved shall be forwarded to the Auditor General.

16 Until such bond and security be given the said tax
17 shall be collected by the county treasurer. In such cases
18 all the provisions of this act relating to collection and
19 payment by registers shall apply to the county treasurer.

20 Section 23 Each register of wills shall on the first
21 Monday of each month make return to the Auditor Gen-
22 eral and return and payment to the State Treasurer of
23 all taxes imposed and received under this act stating for
24 what estate paid upon. All taxes collected by him and
25 not paid over within one month after his quarterly re-
26 turn of the same he shall pay interest at the rate of
27 twelve per centum per annum until paid.

ARTICLE III

Payment of tax in cases of non-resident decedents

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3 Section 25 Whenever the transfer is of property within
4 the Commonwealth from a decedent who was a non-resi-
5 dent of the Commonwealth at the time of his death the
6 Auditor General whenever occasion may require on the ap-
7 plication of any interested party or upon his own motion
8 shall appoint an appraiser to appraise the value of such
9 property hereinbefore subjected to tax Every such appraiser
10 shall forthwith give notice by mail to such persons as
11 the Auditor General shall direct of the time and place
12 when and where he will appraise such property He shall
13 at such time and place make a fair conscionable ap-
14 praisement of said property and assess and fix the cash
15 value of all annuities and life estates growing out of
16 said estates upon which annuities and life estates the tax
17 imposed by this act shall be immediately payable out of
18 the estate and he shall make report thereof and of such
19 value in writing to the said Auditor General which re-
20 port shall be filed in the office of the Auditor General
21 and the Auditor General shall immediately give notice
22 thereof by mail to all parties known by him to be interested therein

23 Section 26 Whenever the interest of the Commonwealth
24 may require it the Auditor General is hereby authorized
25 to appoint such additional appraisers or employ such ex-
26 pert services as he may deem best to appraise the prop-
27 erty of any non-resident decedent subject to the tax here-
28 inbefore imposed The compensation of all appraisers ap-

1 pointed and of all persons employed by the Auditor Gen-
2 eral in making such appraisement shall be fixed by him
3 and together with all necessary expenses incurred by them
4 in the performance of their duties shall be paid out of
5 any unexpended funds appropriated to the department of
6 the Auditor General upon his warrant

7 Section 27 Any person not satisfied with such ap-
8 praisement as made by an appraiser appointed by the
9 Auditor General may appeal within thirty days to the
10 court of common pleas of Dauphin county on paying or
11 giving security to pay all costs together with whatever
12 tax shall be fixed by the court Upon such appeal the
13 court may determine all questions of valuation and the
14 liability of the appraised estate for such tax subject to
15 the right of appeal to the supreme or superior court

16 Section 28 Every corporation or person to whom any
17 property within this Commonwealth passes from a non-resi-
18 dent decedent subject to the tax hereinbefore imposed or
19 the executor administrator trustee of such a decedent or
20 other party in interest shall immediately upon the death
21 of the decedent give notice to the Auditor General of
22 such property and the location thereof

23 Section 29 Whenever any tax imposed by this act
24 upon the transfer of property of a non-resident decedent
25 within this Commonwealth shall have remained due and
26 unpaid for one year the Auditor General may apply to
27 the court of common pleas of Dauphin county or of any
28 county in which such property may be situated by bill
29 or petition to enforce the payment of the same where-

1 upon the court having caused notice to be given to the
2 owner of the property subject to the tax or to the
3 executor administrator or trustee of the decedent and to
4 such other parties as may be interested shall proceed ac-
5 cording to equity to make such decree or order for the
6 payment of the tax out of such property as shall be
7 just and proper

8 And the Auditor General is hereby further authorized
9 and empowered to bring suit or suits in the name of
10 the Commonwealth of Pennsylvania in any court of this
11 Commonwealth or elsewhere for the recovery of any sum
12 or sums due owing or payable for or on account of
13 any tax imposed by the provisions of this act upon the
14 transfer of property within this Commonwealth of which
15 a non-resident of the Commonwealth may have died seized
16 or possessed with costs of suits

17 Section 30 The Auditor General shall enter in a book
18 which shall be a public record the returns made by all
19 appraisers appointed by him to appraise the property of
20 a non-resident decedent within this Commonwealth subject to
21 tax hereinbefore imposed opening on account in favor of
22 the Commonwealth against each said decedent's estate The
23 Auditor General may give certificates of payment of said
24 tax from said record and upon payemnt thereof shall give
25 a receipt therefor to the party paying the same

26 Section 31 The Auditor General shall collect all the
27 taxes due or owing the Commonwealth on account of the
28 tax upon the transfer of the property of a non-resident
29 decedent as hereinbefore imposed and shall on the first

1 Monday of each month make report to the State Treas-
2 urer of all taxes so collected by him under the pro-
3 visions of this act during the preceding month stating for
4 what estate paid upon

5 Section 32 On the transfer of property in this Com-
6 monwealth of a non-resident decedent if all or any part
7 of the estate of such decedent wherever situated shall
8 pass to persons or corporations who would have been tax-
9 able under this act if such decedent had been a resi-
10 dent of this Commonwealth such property located within
11 this Commonwealth shall be subject to a tax which said
12 tax shall bear the same ratio to the entire tax which
13 the said estate of such decedent would have been sub-
14 jected to under this act if such non-resident decedent had
15 been a resident of this Commonwealth as such property
16 located in this Commonwealth bears to the entire estate
17 of such non-resident decedent wherever situated Provided That
18 nothing in this clause contained shall apply to any spe-
19 cific bequest or devise of property in this Commonwealth

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ARTICLE IV.

21 Provisions Relating to the Collection of the Tax Both in the

22

Case of Resident and Non-resident Decedents

23 Section 35 No executor administrator or trustee of any
24 decedent resident or non-resident shall assign or transfer any
25 stock of any corporation of this Commonwealth or of
26 any national banking association located in this Common-
27 wealth standing in the name of such decedent or in the
28 joint names of such decedent and one or more other per-
29 sons or in trust for a decedent subject to the tax

1 hereinbefore imposed until such tax has been paid unless
2 the Auditor General consents to such transfer prior to
3 such payment in manner hereinafter provided

4 Section 36 No corporation of this Commonwealth or
5 national banking association located in this Commonwealth
6 shall transfer any stock of such corporation or of such
7 banking association standing in the name of a decedent
8 whether resident or non-resident or in the joint names of
9 a decedent and one or more persons or in trust for
10 such decedent unless the Auditor General has filed with
11 said corporation or national banking association a certifi-
12 cate that the tax imposed by this act on the transfer
13 of such stock has been fully paid or otherwise consents
14 thereto in writing and it shall be lawful for the Audi-
15 tor General either personally or by representative to ex-
16 amine the shares of stock of such decedent at the time
17 of such transfer and also the transfer books of said
18 corporation or association showing such transfer Any such
19 corporation or association making any transfer of the stock
20 standing in the name of a decedent resident or non-
21 resident or in the joint names of a decedent and one
22 or more other persons or in trust for such decedent in
23 violation of the foregoing provisions shall be liable for the
24 payment of the amount of the taxes to which the prop-
25 erty so transferred is subject under the provisions of this
26 act and in addition thereto to a penalty of one thou-
27 sand dollars which liability for such tax and interest or
28 the penalty above prescribed or both shall be enforced in

1 an action of debt in the name of the Commonwealth
2 of Pennsylvania brought by the Auditor General thereof
3 and the same when recovered shall be paid into the
4 treasury of the Commonwealth of Pennsylvania for the use
5 of the Commonwealth

6 Section 37 Whenever the tax imposed by this act
7 upon the transfer of the stock of any corporation of
8 this Commonwealth or national banking association located
9 in this Commonwealth standing in the name of a dece-
10 dent resident or non-resident or in the joint names of
11 the decedent and one or more persons or in trust for
12 such decedent has been paid it shall be the duty of
13 the Auditor General upon the request of any interested
14 party or of said corporation or association or upon his
15 own motion to file with the said corporation or banking
16 association a certificate of such payment and the Auditor
17 General is hereby further authorized and empowered in his
18 discretion to consent to the transfer of such stock prior
19 to the payment of the said taxes whenever he deems
20 such transfer may be so made without prejudice or peril
21 to the rights of the Commonwealth

22 Section 38 If the tax is paid within three months
23 after the death of the decedent a discount of five per
24 centum shall be allowed If the tax is not paid at the
25 end of one year from the death of the decedent inter-
26 est shall be charged at the rate of twelve per centum
27 per annum on such tax Where because of claims made
28 upon the estate litigation or other unavoidable cause of
29 delay the estate of any decedent or any part thereof

1 cannot be settled up at the end of the year interest
2 at the rate of six per centum per annum shall be
3 charged upon the tax arising from the unsettled part
4 thereof from the end of such year until there be de-
5 fault Where real or personal estate withheld by reason
6 of litigation or other cause of delay in manner aforesaid
7 from the parties entitled thereto subject to such tax has
8 not been productive to the extent of six per centum per
9 annum the proper parties shall not pay a greater amount
10 as interest to the Commonwealth than they have realized
11 or shall realize from such during the time the same has
12 been or shall be withheld as aforesaid

13 Section 39 The lien of all taxes imposed by this
14 act shall continue until the tax is settled and satisfied
15 and shall be limited to the property chargeable therewith
16 All such taxes shall be sued for within five years after
17 they are due otherwise they shall be presumed to have
18 been paid and cease to be a lien as against any pur-
19 chasers of real estate

20 Section 40 In all cases where any amount of such
21 tax is paid erroneously the State Treasurer on satisfac-
22 tory proof rendered to him by the register of wills or
23 Auditor General of such erroneous payment may refund
24 and pay over to the person paying such tax the amount
25 erroneously paid All such applications for the repayment
26 of such tax erroneously paid in the treasury shall be
27 made within two years from the date of payment ex-
28 cept when the estate upon which such tax has been
29 erroneously paid shall have consisted in whole or in part

1 of a partnership or other interest of uncertain value or
2 shall have been involved in litigation by reason whereof
3 there shall have been an over-valuation of that portion
4 of the estate on which the tax has been assessed and
5 paid which over-valuation could not have been ascertained
6 within said period of two years in such case the appli-
7 cation for repayment shall be made to the State Treas-
8 urer within one year from the termination of such liti-
9 gation or ascertainment of such over-valuation

10 Section 41 Where a testator appoints or names one
11 or more executors or trustees and makes a bequest or
12 devise of property to them in lieu of their commissions
13 or allowances or appoints them his residuary legates and
14 said bequests devise or residuary legacy exceeds what
15 would be a fair compensation for their services such ex-
16 cess shall be subject to the payment of the tax at the
17 rate in each case provided for in this act

18 Section 42 It shall be a misdemeanor for an ap-
19 praiser to take any fee or reward from any executor
20 or administrator legatee lineal descendant or heir of any
21 decedent and for any such offense the register or Audi-
22 tor General as the case may be shall dismiss him from
23 such service Upon not exceeding five hundred dollars or
24 imprisonment not exceeding one year or both

25 ARTICLE V

26 Definitions and Repeals

27 Section 45 The words "estate" and "property" wherever
28 used in this act except where the subject or context is
29 repugnant to such construction shall be construed to mean

1 the interest of the testator intestate grantor bargainer or
2 vendor passing or transferred to the individual or specific
3 legatee devisee heir next to kin grantee donee or vendee
4 not exempt under the provisions of this act whether such
5 property be situated within or without this Commonwealth

6 The word "transfer" as used in this act shall be
7 taken to include the passing of property or any interest
8 therein in possession or enjoyment present or future by
9 distribution by statute descent devise bequest grant deed
10 bargain sale or gift

11 Section 46 The provisions of this act are severable
12 and in the event of any provision hereof being declared
13 unconstitutional it is hereby declared as the legislative in-
14 tent that such unconstitutional provision shall not affect
15 the validity of this act

16 Section 47 The act approved May sixth one thousand
17 eight hundred and eighty-seven entitled "An act to pro-
18 vide for the better collection of collateral inheritance taxes"
19 and the amendments and supplements thereto and the act
20 approved the eleventh day of July one thousand nine
21 hundred and seventeen entitled "An act for the imposition
22 and collection of certain inheritance taxes" and all other
23 acts or parts of acts inconsistent with the provisions of
24 this act are hereby repealed but nothing in this repealer
25 shall affect or impair the lien of any taxes heretofore
26 assessed or any tax due owing or payable or any reme-
27 dies for the collection of the same or to surrender any
28 remedies powers rights or privileges acquired by the Com-

1 monwealth under said act approved May sixth one thous-
2 and eight hundred and eighty-seven entitled "An act) to
3 provide for the better collection of collateral inheritance
4 taxes" and amendment and supplements and the said act
5 approved the eleventh day of July one thousand nine
6 hundred and seventeen entitled "An act for the imposition
7 and collection of certain inheritance taxes" or to relieve
8 any person or corporation from any tax or penalty im-
9 posed by said acts