
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **575** Session of
1961

INTRODUCED BY MR. SILVERT, APRIL 26, 1961.

REFERRED TO COMMITTEE ON FINANCE, APRIL 26, 1961.

AN ACT

Amending the act of June 20 1919 (P L 521) entitled as amended "An act providing for the imposition 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 nonresident of the Commonwealth at the time of his death defining and taxing transfers made in contemplation of death defining as a transfer and taxing the right of survivorship in

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

property as to which such right exists 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 standing in the name of any such decedent until the tax on the transfer thereof has been paid and providing penalties and citing certain acts for repeal" changing the provisions relating to the collection of taxes by the registers of wills in counties of the first class

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

1 Section 1 Section 21 act of June 20 1919 (P L 521) entitled
2 as amended "An act providing for the imposition and collection of cer-
3 tain taxes upon the transfer of property passing from a decedent who
4 was a resident of this Commonwealth at the time of his death and of
5 property within this Commonwealth of a decedent who was a non-
6 resident of the Commonwealth at the time of his death defining and tax-
7 ing transfers made in contemplation of death defining as a transfer and
8 taxing the right of survivorship in property as to which such right exists
9 and making it unlawful for any corporation of this Commonwealth or
10 national banking association located therein to transfer the stock of

1 such corporation or banking association standing in the name of any such
2 decedent until the tax on the transfer thereof has been paid and pro-
3 viding penalties and citing certain acts for repeal" amended June 4
4 1937 (P L. 1597) is amended to read

5 Section 21 The registers of wills upon their filing with the Depart-
6 ment of Revenue the bond hereinafter required shall be the agents of
7 the Commonwealth for the collection of the said tax in the case of resi-
8 dent decedents For services rendered in collecting and paying over the
9 same [they] registers of wills in all counties except counties of the first
10 class shall be allowed to retain for their own use upon the gross amount
11 collected during any year five per centum upon the tax collected if such
12 tax shall amount to a sum of fifty thousand (\$50,000) dollars or less
13 three per centum on the amounts collected in excess of fifty thousand
14 (\$50,000) dollars and not exceeding one hundred thousand (\$100,000)
15 dollars one per centum on the amounts collected in excess of one hun-
16 dred thousand (\$100,000) dollars and not over two hundred thousand
17 (\$200,000) dollars and one-half of one per centum on the amounts
18 collected in excess of two hundred thousand (\$200,000) dollars and not
19 over one million (\$1,000,000) dollars and one-quarter of one per centum
20 on the amounts collected in excess of one million (\$1,000,000) dollars

1 Provided That the total amount to be so retained by such registers of
2 wills for their own use shall not exceed the total sum of ten thousand
3 dollars (\$10,000) during any year Registers of wills in counties of the
4 first class shall be subject to the same limitations as above provided for
5 all other registers of wills except that they shall not retain the amounts
6 provided but shall pay the gross amount collected into the Department
7 of Revenue which in turn shall pay into the treasury of any county of
8 the first class all such commissions earned by such registers of wills
9 The county shall after deducting Federal withholding county or city pen-
10 sion payments and any other deductions property authorized pay the
11 net amount of the commissions over to the registers of wills of its
12 county

13 Section 2 This act shall take effect the first Monday of the month
14 following its enactment

We certify that this bill has passed the Senate and the House of
Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor