

meanor for the recorder of deeds to record an unapproved plan; restricting, accepting, laying out, opening and improving private streets; prohibiting the erection of buildings on land not abutting on public streets or streets not shown on the official master plan or an approved plat; transferring to the department of city planning powers conferred by other statutes over plats or subdivisions of land, the reservation of locations of mapped streets for future use and authorizing the assessment of damages for same, the preparation and compilation of an official street map; providing penalties for the violation of this act; and repealing certain statutes," approved May thirteenth, one thousand nine hundred and twenty-seven (Pamphlet Laws, one thousand eleven), be amended to read as follows:

Section 9. Platting; Jurisdiction; Scope of Control of Subdivisions.—The planning commission shall have jurisdiction and control of the subdivision of land located in such city, and no plat of a subdivision of land shall be recorded until it shall have been approved by such planning commission and such approval entered in writing on the plat by the chairman and secretary of the commission.

*Any division of land into lots or parcels, three or more in number, by the owner thereof for the purpose of improvement or sale, shall be considered as a subdivision of land, a plat or a plan of lots within the meaning of this statute.*

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

No. 186

AN ACT

To amend sections one and two of the act, approved the ninth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred ninety-four), "An act providing that estates in buildings, ground, books, curios, pictures, statuary and other works of art, passing by will to any municipality, corporation, or unincorporated body, for free exhibition within Pennsylvania, shall not be subject to collateral inheritance tax, and, in certain instances, the date when such tax shall become due," by extending the exemption to include manuscripts and specimens of natural history or other scientific collections.

Section 1. Be it enacted, &c., That section one of the act, approved the ninth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred ninety-four), entitled "An act providing that estates in buildings, ground, books, curios, pictures,

Collateral inheritance tax.

Section 1, act of July 9, 1919 (P. L. 794), amended.

statuary and other works of art, passing by will to any municipality, corporation, or unincorporated body, for free exhibition within Pennsylvania, shall not be subject to collateral inheritance tax, and, in certain instances, the date when such tax shall become due," is hereby amended to read as follows:

Property devised or requested for free exhibition exempted from tax.

Section 1. Be it enacted, &c., That all estates in any buildings, ground, books, *manuscripts*, curios, pictures, statuary or other works of art, *specimens of natural history, or other scientific collections*, passing by will from a person seized or possessed thereof to any municipality, corporation, or unincorporated body, for the sole use of the public by way of free exhibition within the State of Pennsylvania, whether in trust or otherwise, shall not be subject to any collateral inheritance tax for the use of the Commonwealth.

Section 2 amended.

Section 2. That section two of said act is hereby amended to read as follows:

Taxation pending acceptance by devisee or legatee.

Section 2. That when such buildings, ground, books, *manuscripts*, curios, pictures, statuary and other works of art, *specimens of natural history, or other scientific collections* are temporarily left in trust for uses other than those provided for in section one of this act during a period of not more than ten years, while the public donees are determining the question of acceptance of such buildings, ground, books, *manuscripts*, curios, pictures, statuary and other works of art, *specimens of natural history, or other scientific collections*, or are preparing for the housing of such *manuscripts*, curios, pictures, statuary and other works of art, *specimens of natural history, or other scientific collections*, in accordance with the terms of the testator's will, no tax shall be due or collectible upon any estate or estates therein during such period, but, if at any time during such period or at the end thereof the public donees shall decline the bequest or forfeit the same by failure to comply with the terms of testator's will the collateral inheritance tax thereon shall forthwith become due and payable as of the date of such declination or forfeiture, in all respects as though such date were the date of testator's death.

Declined or forfeited bequest.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT