

## No. 357

## A JOINT RESOLUTION

Authorizing the appointment of a commission to study, investigate, and report upon the taxation of forest and mineral lands, and the distribution and application of such tax; and making an appropriation.

Whereas, The present method of taxation of forest lands and minerals in the land is inequitable and not fair to the owner thereof, and a system which would levy a tax thereon based on the value of production of such lands might prove more equitable; therefore,

Section 1. Be it resolved by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, That a commission, consisting of two Senators to be appointed by the President pro tempore of the Senate, three Members of the House of Representatives to be appointed by the Speaker thereof, and four citizens of the Commonwealth to be appointed by the Governor, to be known as the Mineral and Forest Land Taxation Commission, is hereby created for the purpose of investigating, studying, and reporting upon the existing method of taxing forest lands and minerals in the land and any other and more equitable method of collecting taxes on minerals and forests and ways for the distribution of the proceeds of any tax or taxes proposed.

Section 2. Said commission shall meet and organize upon the call of the Governor, and select one of the members thereof as its chairman and one as vice chairman. The commission shall have power to sit after the adjournment of the Legislature and to hold its meetings at such times and in such places, within this Commonwealth, as it may deem advisable. The report of the said commission, including the draft or drafts of any act or acts of Assembly deemed necessary by it as a result of its study and investigation, shall be made to the Legislature of one thousand nine hundred and thirty-three upon the first day of its session or as soon thereafter as possible.

Section 3. Said commission shall have power to employ such attorneys, experts, stenographers, or other persons as it may consider necessary to assist in the proper performance of the duties imposed by this resolution, and to fix their compensation. The members of said commission shall serve without compensation for their services, but shall receive all necessary traveling and other expenses incurred by them in the performance of the duties imposed upon them by this resolution.

Section 4. The sum of ten thousand (\$10,000) dollars, or so much thereof as may be necessary, is hereby specifically appropriated for the purpose of paying the

Mineral and  
Forest Land  
Taxation Com-  
mission created.

Purpose.

Organization.

Meetings.

Report.

Employes and  
compensation.

Members to  
serve without  
compensation.

Traveling  
expenses.

Appropriation.

Payment.

expenses of the members of said commission and the compensation and expenses of its employes. The moneys hereby appropriated shall be paid according to law, upon requisition, on the Auditor General, signed by the chairman or vice chairman of said commission.

APPROVED—The 26th day of June, A. D. 1931 in the sum of \$5,000. I withhold my approval from the remainder of said appropriation because of insufficient State revenue.

GIFFORD PINCHOT

No. 358

AN ACT

To further amend section twenty-four of an act, approved the first day of June, Anno Domini one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," as amended, by excepting domestic life insurance companies from the operation of said section twenty-four.

**Taxation.**

Section 24, act of June 1, 1889 (P. L. 420), as last amended by act of April 25, 1929 (P. L. 685), further amended.

Section 1. Be it enacted, &c., That section twenty-four of an act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine" (Pamphlet Laws, one hundred twelve), as last amended by the act, approved the twenty-fifth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, six hundred sixty-five), entitled "An act to further amend section twenty-four of an act, approved the first day of June, Anno Domini one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled 'A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine,' by modifying the procedure for the settlement and payment of the tax and changing the time for making reports," is hereby further amended to read as follows:

Section 24. It shall be the duty of the president, secretary or other proper officer of each and every insurance company, association, or exchange, incorporated by or under any law of this Commonwealth, except *life insurance companies* and companies doing business upon the mutual plan without any capital stock, and purely mutual beneficial associations whose funds for the bene-

**Insurance companies.**

Officers to report to Department of Revenue.