

No. 348.

A N A C T

To increase the revenues and diminish the legislative expenses of the commonwealth.

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 hereafter no private act of assembly, hereinafter described and taxed, shall be enrolled in the office of the secretary of the commonwealth, or published, or have the force and effect of law, until the party asking and requiring the same shall have paid into the treasury of the commonwealth the following sums, to wit:

Taxes on private acts.

On bank charters.

On every law incorporating or chartering any bank, with a capital not exceeding two hundred thousand dollars, the sum of two hundred dollars.

With a capital over two hundred thousand dollars, and not exceeding four hundred thousand dollars, four hundred dollars.

With a capital over four hundred thousand dollars, and not exceeding six hundred thousand dollars, the sum of five hundred dollars.

With a capital over six hundred thousand dollars, and not exceeding one million dollars, eight hundred dollars.

With a capital over one million dollars, the sum of one thousand dollars.

Iron, coal or manufacturing cos.

On every law incorporating or re-chartering any iron, coal or manufacturing company, the sum of two hundred dollars.

Canal, R. R. and insurance cos.

On every law for the incorporation of any canal, railroad company, or insurance company, except mutual insurance companies, the sum of one hundred dollars.

New counties.

On every law for the erection of a new county, the sum of two hundred and fifty dollars.

Renewing or extending charters by courts.

On every law granting corporate powers, or extending or renewing corporate powers in any case, where the authority to grant such powers is or may be vested by law in any court of this commonwealth, the sum of fifty dollars.

Idem.

On every law chartering, renewing or extending the charter of any savings institution or bank of deposit, the sum of one hundred dollars.

Divorces.

On every law of divorce from the bonds of matrimony, passed on the application of a husband, the sum of twenty dollars.

Private estates or corporations.

On every law relating to a private estate, wherein the courts may have power to grant the relief, the sum of twenty-five dollars; and on every law chartering, renewing or extending the charter of any private corporation, other than those hereinbefore mentioned, including mutual insurance companies, the sum of ten dollars.

Changing names.

On every law changing the name of any person or corporation, the sum of ten dollars; on every other private act where the courts may have power to grant the relief, the sum of twenty-five dollars.

SECTION 2. That no theatrical exhibition or exhibitions of circus Licenses, public performances, or menageries shall hereafter be allowed in this common-wealth, without a license from the state; and the treasurer of any county shall have authority to grant licenses, under his hand and the seal of the proper county, for such exhibition on the payment of the following sums, to wit :

For every theatre or circus in the city or county of Philadelphia, Idem. the sum of two hundred dollars; and for every theatre or circus in the county of Allegheny, the sum of one hundred dollars; and for every theatre or circus in any other county in this commonwealth, the sum of fifty dollars; for every menagerie, the sum of forty dollars: *Provided*, *Proviso.* That the provisions of this act shall not exempt any circus, theatre or menagerie, from payment of such taxes as may be imposed upon them by any city or borough in this commonwealth: *Provided*, That a license granted by the treasurer of any county, shall entitle the party receiving the same, to make such exhibitions in any part of the state, for the period of one year: *And provided further*, That no circus or theatre which shall obtain a license out of the county of Philadelphia or the county of Allegheny, shall be permitted to make such exhibitions within the said counties, without paying into the treasury of the said counties, for the use of the state, such additional sum as will make the whole amount paid equal to the sum hereinbefore required for such license in said counties respectively; and if any person or persons, *Penalty.* shall attempt to exhibit or perform as aforesaid, in any of the counties of this commonwealth, without having first obtained a license, according to the provisions of this section, he or they so offending shall be liable to indictment, and on conviction thereof, shall forfeit, and pay for every such offence a sum not less than one hundred dollars nor greater than one thousand dollars, in the discretion of the court, to be paid into the treasury of the county wherein such conviction shall take place.

SECTION 3. That nothing contained in the act, entitled "An Act to Construction of reduce the state debt, and to incorporate the Pennsylvania canal and act of 29th April, railroad company," passed the twenty-ninth of April, one thousand 1844. eight hundred and forty-four, shall be construed to repeal any law or laws of this commonwealth, imposing a tax on collateral inheritances, a tax on bank dividends, and a tax on writs.

SECTION 4. That hereafter all the public loans and stocks issued by Public loans and this commonwealth, shall be subject to and pay a tax for the use of the stocks. commonwealth, at the rate of one-half mill on each and every dollar of the par value thereof, on which one per cent. per annum of interest shall accrue to the holder or holders thereof, and an additional half mill on every dollar of the par value thereof, for every additional one per cent. per annum of interest, which shall accrue to the holder or holders thereof: *Provided, however*, That the amount of such tax shall *Proviso.* not at any time be demandable or collectable from such holder or holders, but shall be retained and deducted by the state treasurer, from and out of any semi-annual or other payment or payments of the interest accruing as aforesaid; in such proportion, however, as the amount of any such payment or payments shall respectively bear to the whole amount of the annual interest accruing on such loans or stock.

SECTION 5. That for the purpose of securing the tax now authorized by law to be assessed on wholesale dealers and retailers of merchandize, the courts of common pleas of the counties of Allegheny and Philadelphia respectively, are hereby authorized and empowered to appoint, within thirty days from the date of the passage of this act, and annually in the month of January thereafter, a person of suitable qualifications in each

Appraiser of mercantile taxes. of said counties, who shall be styled the "appraiser of mercantile taxes," whose duty it shall be to ascertain and assess all the dealers as aforesaid, in accordance with the provisions of the several acts of assembly regulating the tax upon venders of merchandize; and the said appraiser shall take an oath or affirmation to discharge his duties faithfully and impartially.

His duties. SECTION 6. It shall be the duty of said appraiser to prepare a list of all the dealers as aforesaid, in the county for which he shall be appointed, arranging them in their several classes, and he shall furnish to each of the persons or firms so assessed, a written or printed notice of their several classifications, giving notice to each at the same time of the place and time at which appeals may be made from said classifications; and for such service the appraiser shall be paid for each certificate of license, the sum of twenty-five cents, to be paid by the proper city or county treasurer, as hereinafter directed.

Appeals. SECTION 7. Upon the request of any person or firm, who may allege that he is not properly assessed, it shall be the duty of the appraiser to administer an oath or affirmation, and interrogate him as to the amount of his sales for the previous year, and if the appraiser shall be satisfied upon such investigation that such person or firm is not properly assessed, he shall increase or reduce the assessment, as the case may be; and in all cases the persons or firms so assessed, if they are dissatisfied with the decision of the appraiser, shall have the right of appeal to the judges of the court of common pleas of the proper county, who shall in such case finally determine the same.

List of dealers to county treasurer and auditor general. SECTION 8. The appraisers so appointed shall furnish to the treasurer of the proper city or county, a certified list of the dealers aforesaid, with the classification as made out by them or determined by the judges of the court on appeal, as aforesaid; and the said treasurer shall, within twenty days thereafter, transmit to the auditor general a copy of such list, and shall receive and collect, together with the fees of the appraiser and his own fee, the sums to be paid by such dealers for their licenses, in the manner directed by law.

Notice under section 8. SECTION 9. The notice provided for in the eighth section of this act, shall be given prior to the first day of May; and the day of appeal shall be not later than the fifteenth day of the same month.

Duties of county auditors. SECTION 10. It shall be the duty of the county auditors of the several counties of this commonwealth, at the time of their meeting, to audit the accounts of the county treasurers, to examine the dockets, records and offices of the several prothonotaries, registers and recorders of their respective counties, and audit and settle the accounts of such officers for all taxes and other dues to the commonwealth, received by them; and if it shall appear that there is any balance due and owing by any such officers to the commonwealth, it shall be the duty of the said auditors to certify the same to the treasurer of the proper county, which certificate shall be prima facie evidence of such indebtedness; and thereupon it shall be the duty of such treasurer to demand, and he is hereby authorized to receive such balance, and in case the same remains unpaid for the period of thirty days after such demand by him made, forthwith to cause an action of debt, in the name of the commonwealth, to be brought upon the bond of any such officer, in which action, if there be judgment had for the commonwealth, such judgment shall be entered for the amount which may appear to be due from such officer to the commonwealth, together with interest from and after the date of the auditors' certificate, at the rate of twelve per centum per annum and costs; and there shall be no stay of execution or other stay on such

Duties of county treasurer.

judgment: *Provided*, That the county auditors of the several counties of this commonwealth shall, at their next annual meeting to audit the accounts of the respective county treasurers, audit, examine and settle the accounts of the several prothonotaries, registers and recorders of the respective counties, for the years eighteen hundred and forty-one, eighteen hundred and forty-two, eighteen hundred and forty-three, and eighteen hundred and forty-four, and shall certify to the auditor general, any and all balances they shall find to be due to the commonwealth from the said officers for said years, and the auditor general shall give information thereof to the state treasurer, who shall proceed to collect such balances in the manner provided by this act, for collecting balances due the commonwealth by defaulters.

SECTION 11. In all actions brought under the provisions of the preceding sections of this act, the county treasurers may employ one or more attorneys at law, to prosecute the same, at an expense not exceeding three per centum on the moneys recovered, to be paid thereout. County treasurers may employ attorney.

SECTION 12. That hereafter it shall be lawful to commence and prosecute to final judgment and execution, in the court of common pleas of Dauphin county, suits against any and all persons who are or may hereafter be officers of any description whatsoever within this commonwealth, appointed by the governor, or by the board of canal commissioners, or elected by either house of the legislature, or by both houses in joint ballot, and who shall become defaulters in not paying over or accounting for money in their hands, due and belonging to the commonwealth, and against their sureties, in the same manner, and with like effect, as if the said defaulting persons and officers and their sureties were residents of the said county of Dauphin; and for this purpose, all necessary writs of summons, writs of fieri facias, writs of fieri facias with clause of attachment, to attach debts owing and stocks, as practiced in other cases, and writs of venditioni exponas, and alias and pluries writs of the same kind, may issue from said court into any county, and at the same time, if deemed necessary, into the several counties of this commonwealth, there to be transmitted by mail to the sheriff or coroner, as the case may require, whose duty it shall be to execute the same, and make return thereof in the same manner as is now practiced in relation to testatum writs. Prosecution of defaulting officers in Dauphin co.

SECTION 13. That in all cases where judgments may be obtained in said county of Dauphin, under the provisions of this act, certified transcripts of the docket entries thereof may be entered, at the instance of the state treasurer, in the court of common pleas of any other county or counties, wherein he believes any such defendants may own real estate, and the same shall, from the date of such entry, be a lien upon all the real estate of the defendants situate in such county or counties, in the same manner and with like effect as if the said real estate were situate in the county of Dauphin; and as soon as the amount of such judgment shall be paid, the said state treasurer shall cause satisfaction to be entered thereon on the payment of all costs by the defendants. Transcripts.

SECTION 14. That the state treasurer and auditor general are hereby authorized and required, as often hereafter as any defalcation of any officer as aforesaid may occur, to commence suits in the said court of common pleas of the county of Dauphin, in the manner prescribed in the preceding sections of this act, against all such officers who may appear, from the records of their departments, to be defaulters, in failing to pay over to the treasury of this commonwealth, and their sureties, all or any sums of money in their hands, due and belonging to the common- Duties of treasurer and auditor general, in cases of defalcation.

Proviso. wealth, and shall prosecute each and all of said suits with the utmost despatch, to final judgment and execution: *Provided*, That suits shall not be commenced in cases where the auditor general and state treasurer shall designate the said parties as being insolvent.

Expense. SECTION 15. That the said officers shall not incur any expense for professional services, exceeding three per cent. on the sums actually collected and received into the treasury, from suits brought under the provisions of this act.

Of suits against such as are now defaulters. SECTION 16. That the state treasurer and auditor general are hereby authorized and required, within six months after the passage of this act, to cause suits to be brought against all persons and their sureties, in the court of common pleas of said county of Dauphin, who are now defaulters to the commonwealth, and were officers or sureties, such as are mentioned in the twelfth section of this act, and against all county officers and their sureties, who are now defaulters in the several counties, where such defaulters reside, except in cases where the state treasurer and auditor general shall deem said defaulters and their sureties insolvent; and said suits shall be speedily prosecuted to judgment and execution: *Provided*, That if any such defaulters or their sureties shall, within the said six months, settle and pay to the said treasurer, the amounts due to the commonwealth by them, respectively, the said state treasurer is hereby authorized to receive in payment from them, certificates of Pennsylvania state loans, certificates issued to domestic creditors, or certificates issued for interest on the state loan, at their par value, which certificates, when so paid in, shall be cancelled.

Embezzlement. SECTION 17. That if any officer within this commonwealth, charged with the collection, safe-keeping, transfer or disbursement of public money, shall convert to his own use in any way whatever, or shall use, by way of investment in any kind of property or merchandize, or shall loan with or without interest, any portion of the public money entrusted to him for collection, safe-keeping, transfer, or disbursement, or shall prove a defaulter and fail to pay over the money committed to his care, when thereunto legally required by the state treasurer, or other proper officer, every such act shall be decreed and adjudged to be an embezzlement of so much of said money as shall be thus taken, converted, invested, used, loaned or unaccounted for, which is hereby declared a felony; and every such officer, and every other person or persons, whomsoever aiding and abetting, or being in any way accessory to said act, being thereof convicted in any court of competent jurisdiction within said commonwealth, shall be sentenced to imprisonment in the penitentiary for a term of not less than six months nor more than five years, and also, to pay a fine equal to the amount of money embezzled.

Report of state treasurer. SECTION 18. That it shall be the duty of the state treasurer, annually hereafter, within ten days after the meeting of the legislature, to report to the senate and house of representatives, the names of all persons who are then defaulters to the commonwealth, together with the nature and amount of such default; and the said treasurer shall also communicate to the attorney general, the names and residence of all defaulters, with the amount of their defalcation.

Auditor general to furnish treasurer with copies of reports and accounts. SECTION 19. That it shall be the duty of the auditor general to place in the hands of the state treasurer, certified copies of all the reports and accounts on file in his department, of the commissioners appointed by the governor of this commonwealth, under the provisions of the act passed the fourth day of March, one thousand eight hundred and forty-

one, entitled "An Act to establish an asylum for the insane of this commonwealth;" and the said treasurer shall cause suit or suits to be brought in the name of the commonwealth, against the said commissioners, in the court of common pleas of Dauphin county, for the recovery of the whole amount of money or property received by them, or such part thereof as shall be just and equitable, for any abuse in the exercise of their trust, under the provisions of the said act, and prosecute the same to final judgment and execution, or take such other measures in the premises as he may deem advisable; and all writs mentioned in the twelfth section of this act, may be issued to any sheriff or coroner of the county where either of said commissioners may reside, and shall be served, by such officer, as other writs; and in any suit brought against said commissioners a verdict and judgment may be rendered against one or more of said commissioners, as the justice of the case may require.

SECTION 20. That it shall be lawful for the executors of the will of John Wiggins, deceased, late of the county of Dauphin, or for either of them, to pay to the register for the probate of wills, &c., in the said county of Dauphin, the collateral inheritance tax on the real estate, devised or left by said deceased, the same being situate in several counties of this commonwealth, and the same shall be in full of all claims of the commonwealth of Pennsylvania, on the estate of said deceased, for collateral inheritance tax; and in estimating the amount of said tax, the said register shall take, as the estimate of the value of the said real estate, the amount at which the said real estate was assessed in the assessment of the year one thousand eight hundred and thirty, and deducting from the assessed value of the different properties respectively, the amount of principal of the debt or debts which have, since the death of said deceased, been paid by the executors, or either of them, out of the proceeds of said properties respectively.

FINDLEY PATTERSON,
Speaker of the House of Representatives.

JNO. B. STERIGERE,
Speaker of the Senate.

APPROVED—The sixteenth day of April, one thousand eight hundred and forty-five.

FRS. R. SHUNK.