

No. 147.

A N A C T

Relating to collateral inheritance taxes.

Preamble.

WHEREAS, While it is just and expedient that the commonwealth should be secure in the collection of her revenue, it is not just or expedient that those who shall not have come into the actual possession of their estates or property, should be oppressed by the payment of the collateral taxes thereon; therefore,

Persons coming into possession of estates subject to collateral inheritance taxes, to give security, &c.

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 in all cases where there has been, or shall be a devise, descent or bequest to collateral relatives or strangers liable to the collateral inheritance tax, to take effect in possession, or to come into actual enjoyment after the expiration of one or more life estates, or a period of years, it shall and may be lawful for the parties so circumstanced, liable for such tax, to elect to wait their coming into the actual possession of the estates or property subject to the said tax; and in such case shall give security to the register of the proper county for the payment thereof on the personal estate, at such period as they or their representatives may come into the possession, together with six per cent. per annum interest on the amount of the tax from the time the same accrued until paid: *Provided,* That such persons shall make a full return of such property within one year from the date hereof, or within one year of the death of the decedent, and within that period enter into such security to the satisfaction of the register; and the tax on real estate shall remain a lien on the real estate on which the same is chargeable until paid, bearing lawful interest as aforesaid; and no law heretofore passed shall be taken or construed to make any collateral inheritance tax a lien on any other property or estate than those chargeable with such collateral inheritance tax.

Proviso.

Register of wills to appoint an appraiser, &c.

SECTION 2. Instead of the appraisers directed by the twelfth section of an act, passed April tenth, one thousand eight hundred and forty-nine, entitled "An Act to create a sinking fund and to provide for the gradual and certain extinguishment of the debt of the commonwealth," the register of wills of the proper county shall appoint an appraiser as often as, and whenever occasion may require, who shall perform all the duties required by the said section: *Provided,* That the right of appeal established by the twelfth section of the act of tenth April, one thousand eight hundred and forty-nine, shall continue as provided by said act.

Proviso.

Construction of certain act.

SECTION 3. The words, "being within this commonwealth," in the first section of an act, passed the seventh day of April, one thousand eight hundred and twenty-six, entitled "An Act relative to collateral inheritances," shall be so construed as to relate to all persons who have been at the time of their decease, or now may be domiciled within this commonwealth, as well as to estates, and this is declared to be the true intent and meaning of said act.

Register of wills, duty of.

SECTION 4. That it shall be the duty of the register of wills of every county, to make return and payment to the state treasurer, of all the collateral inheritance taxes he shall have received, stating for what es-

tate paid, on the first days of March, June, September and December in every year; and for all such taxes collected by him, and not paid over within one month after his quarterly return of the same, he shall pay an interest at the rate of twelve per cent. per annum until paid.

J. S. M'CALMONT,
Speaker of the House of Representatives.

V. BEST,
Speaker of the Senate.

APPROVED—The eleventh day of March, one thousand eight hundred and fifty.

WM. F. JOHNSTON.

No. 148.

AN ACT

To incorporate the Female medical college of Pennsylvania.

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 William J. Mullen, Frederick A. Fickard, M. D., Henry Gibbons, M. D., Jos. S. Longshore, M. D., Ferdinand Dreer, William J. Birkey, M. D., R. P. Kane, John Longstreth, and their associates, be incorporated under the name, style and title of "The Female medical college of Pennsylvania," for the purpose of instructing females in the science and art of medicine; the said college to have all the powers and be subject to the restrictions contained in the act, entitled "An Act to incorporate the Franklin medical college," approved the twenty-eighth day of January, one thousand eight hundred and forty-six.*

J. S. M'CALMONT,
Speaker of the House of Representatives.

V. BEST,
Speaker of the Senate.

APPROVED—The eleventh day of March, one thousand eight hundred and fifty.

WM. F. JOHNSTON.