

to the parties entitled thereto or to the personal representative of the decedent, as the court, in its discretion, shall direct.

(d) Recording and Registering Decrees. A certified copy of every decree confirming an appraisal of real estate and setting it apart to the surviving spouse, child or children, parent or parents shall be recorded in the deed book in the office of the recorder of deeds of each county where the real estate shall lie, shall be indexed by the recorder in the grantor's index under the name of the decedent and in the grantee's index under the name of such surviving spouse, child or children, parent or parents, and shall be registered in the survey bureau or with the proper authorities empowered to keep a register of real estate in the county: Provided, That no decree conditioned upon payment of any surplus by the surviving spouse, child or children, parent or parents shall be recorded or registered unless there is offered for recording, concurrently therewith, written evidence of the payment of such surplus.

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Section 214. Income.—When the family exemption does not exhaust the entire real and personal estate, the income of the estate shall be equitably prorated among the surviving spouse, child or children, parent or parents and the others taking the estate.

Section 215. Other Remedies.—The surviving spouse, child or children, parent or parents may also collect the exemption out of real and personal estate, together with income thereon, in the manner provided by law for the collection of legacies.

Section 3. This act shall take effect immediately.

APPROVED—The 22d day of December, A. D. 1965.

WILLIAM W. SCRANTON

No. 484

AN ACT

SB 880

Amending the act of August 24, 1951 (P. L. 1405), entitled "An act relating to the apportionment of estate taxes and providing procedure for enforcement of contribution or exoneration," providing general rules for outright devises and bequests.

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

Section 1. Section 3, act of August 24, 1951 (P. L. 1405), known as the "Estate Tax Apportionment Act of 1951," is amended by adding, at the end thereof, a new subsection to read:

Section 3. General Rules.—

* * *

(d) Outright Devises and Bequests. No estate tax shall be apportioned against a distributee of a devise or bequest (1) which passes by will, absolutely and in fee, and (2) which is not part of the residuary estate. Any estate tax attributable thereto shall be paid entirely from the residuary estate, and charged in the same manner as a general administration expense, except that where a portion of the residuary estate is an interest described in clause (1) of subsection (b) of section 4, such tax shall be paid from the portion of the residuary estate which is not such an interest.

Section 2. This act shall take effect immediately.

APPROVED—The 22d day of December, A. D. 1965.

WILLIAM W. SCRANTON

No. 485

AN ACT

SB 883

Amending the act of June 15, 1961 (P. L. 373), entitled "An act providing for the imposition of certain taxes upon the transfer of property passing from a decedent who was a resident of the Commonwealth at the time of his death or presumed death and of property having its situs in the Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death or presumed death; imposing additional taxes to equal Federal Estate Tax Credits; defining and taxing certain transfers made in contemplation of death, or to take effect in possession or enjoyment at or after death; defining as a transfer and taxing the right of survivorship in certain property as to which such right exists; defining and exempting from tax, transfers to certain persons or for certain purposes or of certain property; providing for the valuation of property and interests in property, the transfer of which is subject to tax; defining and allowing deductions from the value of property, the transfer of which is subject to tax; providing for the persons ultimately liable for taxes in the absence of a direction by the decedent to the contrary; providing for the reporting of transfers and collection of taxes; imposing penalties upon banks or other financial institutions for failure to give notice to the Department of Revenue of the death of a party to a joint or trust deposit therein and upon persons who fail to file tax returns and documents; providing for the compromise of taxes in the case of alleged nonresidents of the Commonwealth; making it unlawful for any person to make a false return or report; providing for liens upon real property, the transfer of which is subject to tax, and release thereof; authorizing the Secretary of Revenue to bring suits in other jurisdictions for the