

solidating the law relating thereto," is hereby amended to read as follows:

Section 115. [At the municipal election in the year preceding the expiration of the term of the treasurer now in office, or at the municipal election following the designation of a township of the first class, and at the municipal election every four years thereafter, the qualified electors of each township of the first class shall elect a township treasurer. The township treasurer elected under this section shall hold office for a term of four years from the first Monday of January next following his election.]

Term of treasurer.

*The terms of office of all treasurers of townships of the first class, who shall be elected to said office at the municipal election to be held on the first Tuesday following the first Monday in November, one thousand nine hundred and twenty-seven, shall be six years. The terms of office of all treasurers of townships the first class who shall be elected at the municipal election to be held on the first Tuesday following the first Monday in November in the year one thousand nine hundred and twenty-nine shall be four years. And every four years thereafter the qualified voters of each township shall elect a township treasurer for a term of four years from the first Monday of January next following his election.*

Election of treasurer.

*When any township of the first class is organized, erected, or designated subsequent to the passage of this act—at the first municipal election thereafter, or special election, the qualified electors of such township shall elect a township treasurer for such term as shall expire at the same time as the terms of treasurers of other townships of the first class under the provisions of this section. Thereafter the term of treasurer of said township shall be four years, elected at the same time and under the same provisions as the treasurers of other townships of the first class in this Commonwealth.*

Incompatible offices.

*The same person may hold the office of township treasurer and treasurer of the school board, but no township treasurer shall hold the office of township auditor.*

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER

No. 488

AN ACT

To amend section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws, four hundred twenty), entitled "An act to provide revenue by taxation," as amended, by excepting from the provisions thereof taxicab companies.

Taxation.

Section 1. Be it enacted, &c., That section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws, four hundred

twenty), entitled "An act to provide revenue by taxation," as last amended by the act, approved the thirteenth day of May, one thousand nine hundred twenty-five (Pamphlet Laws, seven hundred two), entitled "An act to amend section twenty-three 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,' providing that no tax on gross receipts shall be collected from any municipality for any public utility heretofore or hereafter owned and operated or for any public utility service furnished," and the act, approved the fourteenth day of May, one thousand nine hundred twenty-five (Pamphlet Laws, seven hundred six), entitled "An act to amend section twenty-three of the act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred and 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,' providing for the collection of taxes upon gross receipts of companies, firms, joint-stock associations, and limited partnerships engaged in freight, oil, and motor transportation, and from water-power and hydro-electric companies, and providing also for the payment of taxes upon gross receipts where works are operated by others than the owners thereof," be and the same is hereby amended to read as follows:

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, street passenger railway company, and every other company, joint-stock association or limited partnership, now or hereafter incorporated or organized by or under any law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government, and doing business in this Commonwealth, and owning, operating or leasing to or from another corporation, company, association, joint-stock association or limited partnership, any railroad, pipe line, slack water navigation, street passenger railway, canal or other device for the transportation of freight or passengers or oil, *except taxicabs*, and every limited partnership, firm, joint-stock association, corporation, or company engaged in, or hereafter engaged in, the transportation of freight or oil within the State, and every telephone or telegraph company incorporated under the laws of this or any other State or of the United States and doing business in this Commonwealth, and every express company, incorporated or unincorporated, doing business in this Commonwealth, and every firm, copartnership or joint-stock company or

Section 23 of act of June 1, 1889, (P. L. 420), last amended by act of May 13, 1925 (P. L. 702), and act of May 14, 1925 (P. L. 706), further amended.

Tax on gross receipts of utility companies.

association or corporation doing express business in this Commonwealth, and every electric light company, water power company, and hydro-electric company, incorporated or unincorporated, without regard as to how such companies were originally formed or incorporated, and every palace car and sleeping car company, incorporated or unincorporated, doing business in this Commonwealth, shall pay to the State Treasurer a tax of eight mills upon the dollar upon the gross receipts of said corporation, company or association, limited partnership, firm or copartnership, received from passengers and freight traffic transported wholly within this State, and receipts from the sale of electricity and from telegraph or telephone traffic or express business done wholly within this State, or from business of electric light companies, water power companies, and hydro-electric companies, and from the transportation of oil done wholly within the State; the said tax shall be paid within sixty days after settlement of said taxes shall have been approved by the State Treasurer; and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer, or other proper officer of the said company, firm, copartnership, limited partnership, joint-stock association or corporation, to transmit to the Auditor General on or before the first days of February and August of each year a statement, under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, joint-stock associations or limited partnerships derived from all sources, and of gross receipts from business done wholly within the State, during the period of six months immediately preceding the first days of January and July of each year; and if any such company, firm, copartnership, joint-stock association, association or limited partnership or corporation, shall neglect or refuse for a period of thirty days after such report becomes due, to make said returns, it shall be the duty of the accounting officers of the Commonwealth to add ten per centum to the tax of said company, copartnership, joint-stock association, association, limited partnership, or corporation for each and every period for which such report was not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling accounts and collecting such taxes: Provided, That in any case where the works of any corporation, company, copartnership, joint-stock association or limited partnership are operated by another corporation, company, copartnership, association or limited partnership, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations or limited partnerships in accordance with the terms of their respective leases or agreements, but for the payment of the said taxes the Commonwealth shall first look to the corporation, company, copartnership, association or limited partnership operating the works, and upon payment by the said

Rate.

Time of payment.

Officers of companies to make semiannual statement to Auditor General of amount of gross receipts.

Upon neglect or refusal to file statement, accounting officers shall add penalty of 10%.

Proviso.

Apportionment where works operated by another company

company, corporation, copartn rship, association or limited partnership of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, joint-stock association or limited partnership shall be held liable under this section for any tax upon the proportion of said receipts received by it for the use of said works. Nothing contained in this act shall be construed to impose any tax upon any municipality nor upon the gross receipts derived from any municipally owned and operated public utility or from any public utility service furnished by any municipality.

Primary liability.

Not to apply to municipally owned utilities.

No tax shall be collected under the provisions of this act from any municipality upon the gross receipts derived from the ownership and operating of any public utility or from the furnishing by any municipality of any public utility service prior to the passage of this amendment.

No tax to be collected from municipality.

APPROVED—The 13th day of May, A. D. 1927.

JOHN S. FISHER

No. 489

AN ACT

To further amend section six of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled "An act to provide for the better protection of life and health by diminishing the danger from infectious and contagious diseases through the creation of a State Board of Undertakers in the cities of the first, second, and third classes, with systematic examinations, registration and licenses for all entering the business of burying the dead, and penalties for violation of the provisions thereof," by requiring additional educational qualifications of applicants for registration and requiring licensed undertakers and undertakers' assistants to register annually.

Section 1. Be it enacted, &c., That section six of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled "An act to provide for the better protection of life and health by diminishing the danger from infectious and contagious diseases through the creation of a State Board of Undertakers in the cities of first, second, and third classes, with systematic examinations, registration and licenses for all entering the business of burying the dead, and penalties for violation of the provisions thereof," which was amended by section one of the act, approved the thirtieth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, ninety-two), entitled "An act to further amend section six and to amend section seven of the act, approved the seventh day of June, one thousand eight hundred and ninety-five (Pamphlet Laws, one hundred and sixty-seven), entitled 'An act to provide for the better protection of life and health by diminishing the danger from infectious and

State Board of Undertakers.

Section 6 of act of June 7, 1895 (P. L. 167), last amended by act of March 30, 1925 (P. L. 92), further amended.