

Clerks,
appraisers,
investigators,
and other persons
assisting regis-
ters of wills to
collect inheri-
tance taxes to
be appointed,
and compensa-
tion to be fixed
by Secretary
of Revenue.

Expenses of
collecting tax.

Act effective
immediately.

appraisers] required to assist any register of wills, in [any county of this Commonwealth having a population of less than one million five hundred thousand inhabitants] *any county of the Commonwealth*, in collecting and paying over inheritance taxes shall be appointed and their compensation fixed by the [Auditor General] *Secretary of Revenue*, and, upon his approval and order, shall be paid out of the said taxes in the hands of the registers, together with other necessary expenses incident to the collection of such taxes, *including the payment of the cost of registers' bonds to the Commonwealth.*

Section 3. This act shall become effective immediately upon its final enactment.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 172

AN ACT

To amend sections, one, two and three of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twenty-seven), entitled "A supplement to the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled 'An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal,' authorizing the Auditor General to appoint investigators and appraisers and providing for their compensation," by conferring upon the Secretary of Revenue complete supervision of appraisements in estates of resident decedents; the power to adopt rules and regulations; and the power to employ necessary investigators, appraisers, and expert appraisers for the enforcement of the transfer inheritance tax laws; and to fix the compensation of appraisers, expert appraisers, and investigators.

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

Section 1. Sections one, two and three of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twenty-seven), entitled "A supplement to the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled 'An act providing for the imposi-

Inheritance
taxes.

Sections 1, 2
and 3, act of
May 4, 1927,
P. L. 727,
amended.

tion and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal,' authorizing the Auditor General to appoint investigators and appraisers and providing for their compensation," are hereby amended to read as follows:

Section 1. Be it enacted, &c., That the [Auditor General] *Secretary of Revenue* shall have complete supervision of the making of appraisements in estates of resident decedents. He shall have power to adopt and enforce rules and regulations for the just administration of the act to which this is a supplement. The several registers of wills shall continue to collect the transfer inheritance taxes and to receive the compensation for such services now provided by law.

Appraisements
in estates
of resident
decedents.

Section 2. The [Auditor General] *Secretary of Revenue* shall have power to employ such investigators, appraisers and expert appraisers as may be deemed necessary to carry out and enforce the transfer inheritance tax laws. [Whenever occasion may require, an appraiser appointed by the Auditor General instead of an appraiser now appointed by the register of wills, shall appraise the value of the property or estate of which a resident decedent died seized or possessed. Such appraisers shall have the powers and perform the duties now prescribed by law in the making of such appraisements.]

Employment of
investigators
and appraisers
by the Secretary
of Revenue.

Section 3. The compensation of such appraisers, expert appraisers and investigators shall [be as now fixed by law, except where the Auditor General shall appoint one or more permanent appraisers for a county or a permanent appraiser in one or more counties, in which cases the Auditor General shall have power to fix the compensation of such appraisers. The compensation of the investigators, appointed under this act, shall] be fixed by the [Auditor General] *Secretary of Revenue*. The compensation of appraisers, expert appraisers and investigators shall be paid from inheritance tax collections in the respective counties.

Compensation.

Section 2. This act shall become effective immediately upon its final enactment.

Act effective
immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN