

companies or volunteer fire departments *or of its forest fire fighters, as the case may be*, including self employment, and shall be liable for compensation on account of all wages and earnings resulting therefrom. In all cases where an injury compensable under the provisions of this act is received by a member of a volunteer fire company or volunteer fire department *or by a forest fire fighter of the department* who is in whole or in part a self employer, and loss of earnings results therefrom, such earnings shall, for the purposes of this act, be regarded as wages. The average weekly wage as so regarded shall be that most favorable to the employe, computed by dividing by thirteen the total earnings of the employe in the first, second, third or fourth period of thirteen consecutive calendar weeks in the fifty-two weeks immediately preceding the accident.

Method of computing average weekly wage.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE

No. 106

AN ACT

To amend the title and further amend the act, approved the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 733), entitled "An act to provide revenue in school districts of the first class by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, county treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties," by eliminating certain classes of taxable items; providing that corporations, limited partnerships and joint-stock associations holding certain taxable securities as mere custodian for the real owner shall not be taxed therefor; and providing that the act shall apply only to school districts of the first class A.

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

Section 1. The title of the act, approved the twentieth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 733), entitled "An act to provide revenue in school districts of the first class by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, county treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties," is hereby amended to read as follows:

School districts of first class A personal property tax.

Title, act of June 20, 1947, P. L. 733, amended.

Amended title

An Act

To provide revenue in school districts of the first class *A* by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, [county] school treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties.

Sections 1 and 2, subsections (c) and (d) of section 3, sections 5 and 13, subsections (a) and (c) of section 16, and section 16.1, said act, as amended or added by act of May 12, 1949, P. L. 1246, further amended.

Section 2. *Sections 1 and 2, subsections (c) and (d) of section 3, sections 5 and 13, subsections (a) and (c) of section 16, and section 16.1 of said act, as amended or added by the act, approved the twelfth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1246), are hereby further amended to read as follows:

Section 1. Definitions.—The following words, terms and phrases when used in this act, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

“Resident.” A person, copartnership or unincorporated association or company, resident, located or liable to taxation within a school district of the first class *A* levying a tax under the provisions of this act, or a joint-stock company or association, limited partnership, bank or corporation formed, created or incorporated by, under, or in pursuance of any law of this Commonwealth, or of the United States or of any other state or government, and liable to taxation within a school district of the first class *A* levying a tax under this act.

“Board.” The board of revision of taxes or other county assessing authorities of any county [coextensive with a school district of the first class or] in which a school district of the first class *A* is located.

Section 2. Tax on Mortgages, Judgments, etc.; Imposition and Rate of Tax; Exceptions.—All personal property of the classes hereinafter enumerated, owned, held, or possessed by any resident, whether such personal property be owned, held, or possessed by such resident in his, her, their or its own right, or as active trustee, agent, attorney-in-fact, or in any other capacity, or by any resident as trustee, agent or attorney-in-fact, jointly with one or more trustees, agents or attorney-in-fact, domiciled in another state; or within this Commonwealth, but outside the school district levying the tax, where such personal property is held and managed in such school district of the first class *A*, except as executor or administrator of the estate of a non-resident decedent, and except as trustee for a resident or non-resident religious, charitable or educational organization, no part

* “Section” in original.

of the net earnings of which inures to the benefit of any private stockholder or individuals for the use, benefit or advantage of any other person, copartnership, unincorporated association, company, joint-stock company or association, limited partnership, bank or corporation; and the equitable interest in any such personal property of the classes hereinafter enumerated, owned, held or possessed by any resident, where the legal title to such personal property is vested in a trustee, agent or attorney-in-fact domiciled in another state, or within this Commonwealth, but outside the school district levying the tax; or where the legal title to such personal property is vested in more than one trustee, agent or attorney-in-fact, one or more of whom are domiciled in another state, or within this Commonwealth, but outside the school district levying the tax, and one or more of whom are domiciled within such school district, such personal property is held and managed in another state, or within this Commonwealth but outside the school district levying the tax, and where such resident is entitled to receive all or part of the income therefrom, is hereby made taxable annually for the year one thousand nine hundred forty-eight, and annually thereafter for public school purposes in school districts of the first class A, and shall be levied upon annually by the board of public education in every such school district at the rate of not less than one (1) nor more than four (4) mills on each dollar of the value thereof, and no failure to assess or return the same shall discharge such owner or holder thereof from liability therefor that is to say:

All mortgages, all moneys owing by solvent debtors, whether by promissory note or penal or single bill, bond or judgment, all articles of agreement and accounts bearing interest, all public loans whatsoever, except those issued by this Commonwealth or the United States, and except the public loans and obligations of any county, city, borough, town, township, school district, and incorporated district of this Commonwealth, and except the bonds and obligations of bodies corporate and politic of this Commonwealth known as municipal authorities, all loans issued by any corporation, association, company, or limited partnership, created or formed under the laws of this Commonwealth, or of the United States or of any other state or government, including car-trust securities, and loans secured by bonds or any other form of certificate or evidence of indebtedness, whether the interest be included in the principal of the obligation or payable by the terms thereof, [and all scrip, bonds, certificates and evidences of indebtedness issued, and all scrip, bonds, certificates and evidences of indebtedness assumed, or on which interest shall be paid by any and

* "script" in original.

every private corporation, incorporated or created under the laws of this Commonwealth or the laws of any other state or of the United States and doing business in any school district of the first class levying the tax, except first class or nonprofit corporations,] *except such loans as are made taxable for state purposes by section 17 of the act, approved the twenty-second day of June, one thousand nine hundred thirty-five (Pamphlet Laws 414), as reenacted and amended*, all shares of stock in any bank, corporation, association, company, or limited partnership created or formed under the laws of this Commonwealth or of the United States or of any other state or government, except shares of stock in any bank, bank and trust company, national banking association, savings institution, corporation, or limited partnership liable to a tax on its shares, or a gross premiums tax, or liable to or relieved from the capital stock or franchise tax for State purposes under the laws of this Commonwealth, and all moneys loaned or invested in other states, territories, the District of Columbia, or foreign countries, all other moneyed capital owing to individual citizens of the school district levying the tax: Provided, That this section shall not apply to bank notes or notes discounted or negotiated by any bank or banking institution, savings institution, or trust company, nor to loans, shares of stock, or other securities held by bankers or brokers solely for trading purposes, nor to accounts or debit balances owing by customers of bankers or brokers in the usual courses of business, nor to interest bearing accounts in any bank or banking institution, savings institution, employes' thrift or savings association, whether operated by employes or the employer or trust company, nor to personal property held in the commercial department and owned in its own right by a banking institution, savings institution, or trust company in liquidation by a receiver, trustee, or other fiduciary, nor to personal property formerly held by a banking institution in its own right but assigned by it to one or more trustees for liquidation and payment to the creditors, and stockholders of such banking institutions, nor shall this act apply to the proceeds of any life insurance policy held in whole or part by the insurer, nor the principal value of annuities, nor to any personal property held in any trust forming part of a stock, bonus, pension or profit sharing plan of an employer for the exclusive benefit of his employes or their beneficiaries, which trust under the latest ruling of the Commissioner of Internal Revenue is exempted from Federal income tax: And provided, further, That the provisions of this act shall not apply to building and loan associations, or to shares of stock issued by building and loan associations, or to savings institutions having

no capital stock, and if at any time, either now or hereafter, any persons, individuals or bodies corporate have agreed, or shall hereafter agree, to issue his, their or its securities, bonds or other evidences of indebtedness clear of, and free from, the tax herein provided for, or any part thereof, or have agreed or shall hereafter agree to pay the same, nothing herein contained shall be so construed as to relieve or exempt him, it, or them, from paying the tax on any of such securities, bonds or other evidences of indebtedness as may be held, owned by, or owing to, the said savings institution having no capital stock: And provided, further, That the provisions of this act shall not apply to fire companies, firemen's relief associations, life, casualty or fire insurance corporations having no capital stock, secret and beneficial societies, labor unions, and labor union relief associations, and all beneficial organizations paying sick or death benefits, or either or both, from funds received from voluntary contributions or assessments upon members of such associations, societies or unions: And provided, further, That corporations, limited partnerships, and joint-stock associations liable to tax on their shares, or the aforesaid capital stock or franchise tax for State purposes, shall not be required to make any report, or pay any further tax under this section on the mortgages, bonds and other securities owned by them in their own right, but corporations, limited partnerships, and joint-stock associations holding such securities as trustees, executors, administrators, guardians, or in any other manner, *except as mere custodian for the real owner, and except as executor or administrator of the estate of a nonresident decedent, and except as trustee for a resident or nonresident religious, charitable, or educational organization*, no part of the net earnings of which inures to the benefit of any private stockholder or individual shall return and pay the tax imposed by this section upon all securities so held by them as in the case of individuals: And provided, further, That the provisions of this section shall not apply to personal property of the classes hereinabove enumerated, received or acquired with proceeds of money or property received from any person or persons, copartnership or unincorporated association, or company nonresident in, or not located within such school district, or from any joint-stock company or association, limited partnership, bank or corporation, formed, erected or incorporated by, under, or in pursuance of any law of the United States or of any state or government other than this Commonwealth by any person or persons, copartnership, unincorporated association, company, joint-stock company, or association, limited partnership, bank or corporation, as active trustee, agent, attorney-in-fact, or

in any other capacity for the use, benefit, or advantage of any person or persons, copartnership, or unincorporated association or company, nonresident in, or not located within, such school district, or for the use, benefit, or advantage of any joint-stock company or association, limited partnership, bank, or corporation formed, erected or incorporated by, under, or in pursuance of any law of the United States or of any state or government other than this Commonwealth, nor shall the provisions of this section apply to personal property held for the use, benefit or advantage of any resident who shall have, in each of the ten preceding calendar years, given or contributed all of his net income to any corporation organized or operated exclusively for religious, charitable, scientific, literary or educational purposes.

The value of the equitable interest in any personal property, made subject to tax by this section, shall be measured by ascertaining the value of the personal property in which such resident has the sole equitable interest, or in case of divided equitable interests in the same personal property, then by ascertaining such part of the value of the whole of such personal property as represents the equitable interest of such resident therein.

Section 3. Returns of Tax.—

* * * * *

(c) Whenever any personal property, taxable under the provisions of this act, was owned by a decedent at the time of his death and is held by his executor or administrator, return of such personal property shall be made and the tax paid, if such decedent was domiciled at the time of his death in a school district of the first class A, notwithstanding the residence or location of such executor or administrator or of any beneficiary, or the place where such securities are kept.

(d) Whenever any personal property, taxable under the provisions of this act, is held, owned, or possessed as trustee, agent, attorney-in-fact, or in any other manner as hereinabove set forth by two or more persons, copartnerships, unincorporated associations, companies, limited partnerships, joint-stock associations, or corporations all of which are residents of the Commonwealth, but not all of which are domiciled in the same school district levying this tax, return of such personal property shall be made in a school district of the first class A where any of the same are domiciled, and there shall be paid in each such school district that portion of the tax imposed upon such personal property so held, owned or possessed as the number of such trustees, agents or attorneys-in-fact, domiciled therein bears to the total number thereof, notwithstanding the residence of any beneficiary, or the place where such personal property is kept.

Section 5. Payment of the Tax.—The tax imposed by this act shall be due and payable at the same time, and subject to the same conditions as to discounts, penalties and interest, as in the case of personal property taxes due and payable to the county [or city coextensive with the county] in which the school district of the first class A levying the tax is located.

Section 13. Certified Statement to Board of Public Education and Collecting Officers.—For the purpose of enabling the board of public education to levy the taxes imposed by this act, for one thousand nine hundred forty-eight, and for every year thereafter, it shall be the duty of the board to furnish annually, at the same time as it furnishes the valuation of real property to the boards of public education in school districts of the first class A, and to the receiver of school taxes, or in school districts in which there is no receiver of school taxes to the school treasurer, an estimate of the total valuation of all personal property taxable for school purposes.

Section 16. Saving Clauses.—(a) Nothing contained in this act shall be construed to empower any school district of the first class A to impose, levy and collect the taxes hereby levied upon any personal property of any of the classes hereinbefore enumerated not within the power of the General Assembly under the Constitution of the United States.

* * * * *

(c) It is the intent of the General Assembly that the power vested in it to levy taxes shall not be delegated by any of the provisions of this act to any school district of the first class A in violation of the provisions of the Constitution of Pennsylvania. If a court of competent jurisdiction shall hold that such power has nevertheless been so unconstitutionally delegated, the rate of the tax herein imposed shall be four (4) mills on each dollar of the value of the personal property made taxable, which rate the General Assembly under such circumstance intends to be imposed.

Section 16.1. The provisions of this act shall apply only to school districts of the first class A [having a population of less than one million five hundred thousand (1,500,000) persons].

Section 3. The provisions of this act shall become effective immediately upon final enactment.

Act effective immediately.

APPROVED—The 29th day of May, A. D. 1951.

JOHN S. FINE