

No. 110.

AN ACT

To further amend section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws 420), 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," by increasing for a further limited period of time the rate of tax imposed upon the gross receipts of certain companies, limited partnerships, associations, joint-stock associations, copartnerships and persons.

Tax on gross receipts of utilities.

Section 23, act of June 1, 1889, P. L. 420, as last amended by act of March 24, 1949, P. L. 363, further amended.

Imposition and rate of tax.

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

Section 1. Section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws 420), 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," as last amended by the act, approved the twenty-fourth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 363), is hereby further 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, and every other company, association, 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 every copartnership, person, or persons owning, operating or leasing to or from another corporation, company, association, joint-stock association, limited partnership, copartnership, person or persons, any railroad, pipe line, conduit, steamboat, canal, slack water navigation, or other device for the transportation of freight, passengers, baggage, or oil, except taxi-cabs, motor buses and motor omnibuses, and every limited partnership, association, joint-stock association, corporation or company engaged in, or hereafter engaged in, the transportation of freight or oil within this State, and every telephone company, telegraph company, express company, electric light company, water-power company, hydro-electric company, palace car company, and sleeping car company, 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

* "and" omitted in original.

States or any foreign government and doing business in this Commonwealth, and every limited partnership, association, joint-stock association, copartnership, person or persons, engaged in telephone, telegraph, express, electric light and power, water-power, hydro-electric, palace car or sleeping car business in this Commonwealth, shall pay to the State Treasurer, through the Department of Revenue, a tax of fourteen mills for the six months' periods ending June thirtieth, one thousand nine hundred thirty-five; December thirty-first, one thousand nine hundred thirty-five; and June thirtieth, one thousand nine hundred thirty-six; and twenty mills for the six months' periods ending December thirty-first, one thousand nine hundred thirty-six; June thirtieth, and December thirty-first, one thousand nine hundred thirty-seven; June thirtieth and December thirty-first, one thousand nine hundred thirty-eight; June thirtieth and December thirty-first, one thousand nine hundred thirty-nine; June thirtieth and December thirty-first, one thousand nine hundred forty; June thirtieth and December thirty-first, one thousand nine hundred forty-one; June thirtieth and December thirty-first, one thousand nine hundred forty-two; June thirtieth and December thirty-first, one thousand nine hundred forty-three; and fourteen mills for the six months' periods ending June thirtieth and December thirty-first, one thousand nine hundred forty-four; and for the twelve months' periods ending December thirty-first, one thousand nine hundred forty-five; December thirty-first, one thousand nine hundred forty-six; December thirty-first, one thousand nine hundred forty-seven; December thirty-first, one thousand nine hundred forty-eight; December thirty-first, one thousand nine hundred forty-nine; December thirty-first, one thousand nine hundred fifty; *December thirty-first, one thousand nine hundred fifty-one; and December thirty-first, one thousand nine hundred fifty-two*; and eight mills thereafter upon the dollar of the gross receipts of said corporation, company or association, limited partnership, joint-stock association, copartnership, person or persons, received from passengers, baggage, and freight transported wholly within this State, from telegraph or telephone messages transmitted wholly within the State, from express, palace car or sleeping car business done wholly within this State, or from the sales of electric energy, except gross receipts derived from sales for resale of electric energy, to persons, partnerships, associations, corporations or political subdivisions subject to the tax imposed by this act upon gross receipts derived from such resale, and from the transportation of oil done wholly within the State. The said tax shall be paid within the time prescribed by law for the payment of taxes settled by the Department of Revenue;

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, copartnership, limited partnership, association, joint-stock association or corporation, or person or persons, to transmit to the Department of Revenue on or before the first day of February of each year a statement, and under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, associations, joint-stock associations, limited partnerships, person or persons, derived from all sources, and of gross receipts from business done wholly within the State, during the period of twelve months immediately preceding the first day of January of each year. The time for filing reports may be extended, estimated settlements may be made by the Department of Revenue if reports are not filed, and the penalties for failing to file reports and pay the tax shall be as prescribed by the laws defining the powers and duties of the Department of Revenue: Provided, That in any case where the works of any corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons are operated by another corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations, joint-stock associations, limited partnerships, person or persons 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, joint-stock association, limited partnership, person or persons operating the works, and upon payment by the said company, corporation, copartnership, association, joint-stock association, limited partnership, person or persons of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons shall be held liable under this section for any tax upon the proportion of said receipts received by said corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons for the use of said works.

This act shall be construed to apply to municipalities, and to impose a tax upon the gross receipts derived from any municipality owned and operated public utility or from any public utility service furnished by any municipality, to the extent of such gross receipts as are derived from business done outside the limits of the municipality, operating the public utility service.

Section 2. The provisions of this act shall become Act effective effective immediately upon final enactment. immediately.

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

JOHN S. FINE

No. 111.

AN ACT

To reenact the title and to reenact and further amend the act, approved the fourteenth day of June, one thousand nine hundred thirty-five (Pamphlet Laws 341), entitled, as amended, "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons, as herein defined, engaged in the sale of cigarettes at retail or wholesale; and providing penalties," by providing that the provisions of said act shall continue in effect until repealed.

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

Section 1. The title and all the sections of the act, approved the fourteenth day of June, one thousand nine hundred thirty-five (Pamphlet Laws 341), entitled, as amended, "An act to provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons, as herein defined, engaged in the sale of cigarettes at retail or wholesale; and providing penalties," as last reenacted and amended by the act, approved the twenty-fourth day of March, one thousand nine hundred forty-nine (Pamphlet Laws 336), are hereby reenacted and further amended to read as follows:

AN ACT

To provide revenue by imposing a State tax upon sales or gifts of cigarettes by dealers as herein defined; requiring persons engaged in the sale of cigarettes at wholesale and retail to secure permits; prescribing the method and manner of collecting such tax; making it unlawful to possess cigarettes upon which the tax has not been paid; conferring powers and imposing duties on the Department of Revenue, and persons, as herein defined, engaged in the sale of cigarettes at retail or wholesale; and providing penalties.

"Cigarette Tax Act."

Title and all sections, act of June 14, 1935, P. L. 341, as last reenacted and amended by act of March 24, 1949, P. L. 336, reenacted and further amended.

Reenacted title.