

Disposition of
recovery by
employer in
excess of com-
pensation paid.

covery or in effecting a compromise settlement shall be prorated between the employer and employe, his personal representative, his estate or his dependents. Any recovery against such third person in excess of the compensation theretofore paid by the employer shall be paid forthwith to the employe, [or to the] his personal representative, his estate or his dependents, and shall be treated as an advance payment by the employer on account of any future instalments of compensation.

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

JOHN S. FINE

No. 126

AN ACT

To further amend subsection (a) of section 1403 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the re-settlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," by providing for ten days' notice to the Department of Revenue of the transfer in bulk of fifty-one per centum or more of certain personalty, building or real estate; * and further prescribing the duties and liabilities of the respective parties as to taxes owing to the Commonwealth.

"The Fiscal Code."

Subsection (a) of section 1403, act of April 9, 1929, P. L. 343, as last amended by act of June 6, 1939, P. L. 261, further amended.

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

Section 1. Subsection (a) of section 1403 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due

* "building or real estate" deleted from original.

the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," as last amended by the act, approved the sixth day of June, one thousand nine hundred thirty-nine (Pamphlet Laws 261), is hereby further amended to read as follows:

Section 1403. Protection of Commonwealth's Tax Claims in Case of Bulk Sales or Sales of Real Estate or Auction Sales.—(a) Every corporation, joint-stock association, limited partnership, or company, which shall sell *or transfer* in bulk fifty-one per centum or more of any stock of goods, wares, or merchandise of any kind, fixtures, machinery, equipment, buildings, or real estate, shall give the Department of Revenue ten days' notice of the sale *or transfer* prior to the completion of the transfer of such property. It shall also be the duty of every corporation, joint-stock association, limited partnership or company to file all State tax reports with the Department of Revenue, to *and including* the date of such proposed transfer of property, and pay all taxes due the Commonwealth to *and including* said date. The seller *or transferer* shall present to the purchaser of such property a certificate from the Department of Revenue, showing that all State tax reports have been filed and all State taxes paid to *and including* the date of the proposed transfer. The failure of the purchaser to require this certificate shall render such purchaser liable to the Commonwealth for the unpaid taxes owing by the seller or transferer to *and including* the date of such transfer, whether or not at that time such taxes have been settled, assessed, or determined: Provided, That nothing contained in this act shall apply to sales *or transfers* made

under any order of court, or to any sales *or transfers* made by assignees for the benefit of creditors, executors, administrators, receivers, or any public officer in his official capacity, or by any officer of a court.

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

JOHN S. FINE

No. 127.

AN ACT

To further amend section 1 of the act, approved the eleventh day of June, one thousand eight hundred seventy-nine (Pamphlet Laws 147), entitled "An act fixing the compensation of persons called to serve as coroner's jurors in this commonwealth," by increasing the compensation of coroner's jurors.

Coroner's
jurors.

Section 1, act of
June 11, 1879,
P. L. 147, as
amended by act
of May 20, 1937,
P. L. 757,
further amended.

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

Section 1. Section 1 of the act, approved the eleventh day of June, one thousand eight hundred seventy-nine (Pamphlet Laws 147), entitled "An act fixing the compensation of persons called to serve as coroner's jurors in this commonwealth," as amended by the act, approved the twentieth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 757), is hereby further amended to read as follows:

Compensation.

Section 1. Be *it enacted, &c., That all persons hereafter summoned or notified to serve as coroner's jurors, in **this commonwealth, shall be entitled to receive as compensation the sum of [two dollars] *four dollars (\$4)* per day, and no mileage; these fees to be paid in the same manner that the fees of coroner's jurors are now paid.

Act effective
January 1, 1952.

Section 2. The provisions of this act shall become effective the first day of January, one thousand nine hundred fifty-two.

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

JOHN S. FINE

No. 128.

AN ACT

To further amend the act, approved the fifteenth day of June, one thousand nine hundred thirty-seven (Pamphlet Laws 1743), entitled, as amended "An act relating to magistrates and magistrates' courts in the city of Philadelphia; imposing certain duties upon, and prohibiting certain practices by,

* "is" in original.
** "the" in original.