

ernment, 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 added by the act, approved the first day of June, one thousand nine hundred thirty-one (Pamphlet Laws 318), is hereby amended to read as follows:

Section 730. Registry of Limited Partnerships, Associations and Corporations.—Every limited partnership, bank, joint-stock association, association, insurance company, corporation, or company whatsoever, formed, erected, incorporated, or organized by or under any law of this Commonwealth, general or special, or formed, erected, incorporated, or organized under the laws of any other State and doing business in this Commonwealth, before going into operation, shall register with the Department of Revenue the name of the institution or company, the date of incorporation or organization, the act of Assembly or authority under which formed, incorporated or organized, the place of business, the post office address, the names of the president, chairman, secretary, and treasurer or cashier, the amount of capital authorized by its charter, and the amount of capital paid into its treasury. Every such corporation, company, association, and limited partnership *shall immediately notify the Department of Revenue of any change in its post office address and shall annually notify the Department of Revenue of any change in its officers.*

APPROVED—The 19th day of July, A. D. 1951.

JOHN S. FINE

No. 233

AN ACT

To further amend section 706 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 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," by changing the date on which initial bonus reports shall be filed and such bonus paid by foreign corporations.

"The Fiscal Code."

Section 706, act of April 9, 1929, P. L. 343, as last amended by act of February 2, 1937, P. L. 3, further amended.

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

Section 1. Section 706 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 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 second day of February, one thousand nine hundred thirty-seven (Pamphlet Laws 3), is hereby further amended to read as follows:

Section 706. Bonus Reports of Foreign Corporations and Payment of Bonus.—Every corporation, limited partnership, or joint-stock association, chartered or created under the laws of any other State, or of the

United States, or of any foreign country, shall make a bonus report to the Department of Revenue, [before going into operation or transacting any business in this Commonwealth] *within thirty (30) days after the issuance to it of a certificate of authority to do business by the Department of State*, and annually thereafter at the same time that such corporation, limited partnership, or joint-stock association is required by law to file with the Department of Revenue a capital stock or franchise tax report. Every such corporation, limited partnership, or joint-stock association, at the time of making every report required by this section, shall compute and pay to the department the bonus, if any, then due to the Commonwealth.

APPROVED—The 19th day of July, A. D. 1951.

JOHN S. FINE

No. 234

AN ACT

To further amend section 1 and to amend section 5 of the act, approved the twentieth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 728), entitled "An act providing for the creation of a Board of Arbitration of Claims arising from contracts with the Commonwealth; providing for and regulating the procedure in prosecuting claims before such board; defining the powers of the board; and fixing the compensation of members and employes thereof; providing that the awards of such board shall be final; providing for the payment of awards; and authorizing an appropriation," by increasing per diem wage of members of the board; allowing such members maintenance and traveling expenses; permitting hearings at such places within the Commonwealth as the boards shall determine.

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

Section 1. Section 1 of the act, approved the twentieth day of May, one thousand nine hundred thirty-seven (Pamphlet Laws 728), entitled "An act providing for the *creation of a Board of Arbitration of Claims arising from contracts with the Commonwealth; providing for and regulating the procedure in prosecuting claims before such board; defining the powers of the board; and fixing the compensation of members and employes thereof; providing that the awards of such board shall be final; providing for the payment of awards; and authorizing an appropriation," as amended by the act, approved the twenty-sixth day of June, one thousand nine hundred thirty-nine (Pam-

Board of
Arbitration of
Claims.

Section 1, act of
May 20, 1937,
P. L. 728, as
amended by act
of June 26, 1939,
P. L. 1081,
further amended.

* "creating" in original.