

(d) For each registration certificate of a dealer or investment adviser issued after the thirtieth day of June of any year, [twenty dollars (\$20)] *thirty dollars (\$30)*.

(e) For each amended registration certificate, twenty dollars (\$20).

(f) For the filing of a notice of a proposed change in a dealer's or investment adviser's plan of business, twenty dollars (\$20).

(g) For each duplicate of a registration certificate of a dealer or investment adviser, twenty dollars (\$20).

[(h) For each duplicate of an amended registration certificate of a dealer or investment adviser, five dollars (\$5).]

For copies of any papers filed in the office of the commission, or for the certification thereof, for transcripts of testimony taken at hearings before the commission, for the preparation of records of proceedings before the commission, and for issuing subpoenas and summons, the commission shall charge such fees as it shall, by general rule or regulation, prescribe: Provided, however, That the provisions of this section shall not prohibit the commission from issuing free of charge copies of records to other states or to the United States or any of their agencies.

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

Act effective immediately.

APPROVED—The 13th day of December, A. D. 1951.

JOHN S. FINE

No. 453

## AN ACT

To further amend section twenty-four 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 removing exemptions of life insurance companies and companies doing business upon the mutual plan, and certain purely mutual beneficial associations, from the State tax on gross premiums, premium deposits and assessments received from insurance business transacted within this Commonwealth; and changing the rate of tax.

Insurance.

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

Section 24, act of June 1, 1889, P. L. 420, as last amended by act of May 25, 1939, P. L. 212, further amended.

Section 1. Section twenty-four 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-fifth day of May, one thousand nine hundred thirty-nine (Pamphlet Laws 212), is hereby further amended to read as follows:

Section 24. It shall be the duty of the president, secretary, or other proper officer of each and every insurance company, association, or exchange, incorporated by or under any law of this Commonwealth, [except life insurance companies and companies doing business upon the mutual plan without any capital stock, and purely mutual beneficial associations whose funds for the benefit of members, their families or heirs, are made up entirely of the weekly or monthly contributions of their members and the accumulated interest thereon,] to make report in writing to the Department of Revenue, on or before the fifteenth day of March in each year, setting forth the entire amount of premiums, premium deposits, or assessments received by such company, association, or exchange during the year ending with the thirty-first day of December preceding, whether the said premiums, premium deposits, or assessments were received in money or in the form of notes, credits, or any other substitutes for money, and whether the same were collected in this Commonwealth or elsewhere; and every such company, association, or exchange shall pay into the State Treasury, through the Department of Revenue, within the time prescribed by law for the payment of State taxes settled by the Department of Revenue, in addition to any other taxes to which it may be liable under the first and twenty-first sections of this act, a tax of \*[eight mills on the dollar] *two per centum* upon the gross amount of said premiums, premium deposits, *annuity considerations*, and assessments received from business transacted \*\*within this Commonwealth: *Provided, however, That a credit shall be allowed in the payment of said tax in an amount equal to the capital stock and corporate net income taxes paid to the Commonwealth for the same period.*

State tax imposed on gross premiums, premium deposits, annuity considerations and assessments received from insurance business transacted within Commonwealth.

Report to be made.

Contents of report.

Time of payment of tax.

Tax rate.

Proviso: Credit allowance.

Permissible deductions.

Such company, association, or exchange, in reporting for taxation, may deduct from the gross premiums, premium deposits, and assessments, all amounts returned on policies cancelled or not taken, and all premiums received for reinsurance, and mutual companies, associations, exchanges, and stock companies with participating features which may for any reason be required to report under this act, in addition to the aforesaid deductions, may deduct that portion of the advanced premiums, premium deposits, or assessments returned

\* "[eight mills on the dollar]" omitted in original.

\*\* "with" in original.

Proviso: Tax rate of foreign insurance companies.

Penalties.

Amendment effective November 1, 1951.

in cash or credited to members or policyholders, whether as dividends, earnings, savings, or return deposits, upon the expiration or termination of their contracts: Provided, That hereafter the annual tax upon premiums of insurance companies of other states or foreign governments shall be at the rate of two per centum upon the gross premiums of every character and description received from business done within this Commonwealth within the entire calendar year preceding. The penalties for failure to make report and pay the tax as herein required shall be as provided by law.

Section 2. This amendment shall become effective the first day of November, one thousand nine hundred fifty-one.

APPROVED—The 17th day of December, A. D. 1951.

JOHN S. FINE

No. 454

AN ACT

Declaring the Communist Party and similar revolutionary organizations illegal; making membership in, or participation in the revolutionary activities of, the Communist Party or any organization furthering the revolutionary conspiracy by force and violence a felony; and providing penalties.

Communism.

Existence of an international revolutionary Communist conspiracy to overthrow government by force and violence recognized.

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

Section 1. Upon evidence which has been presented and proof which has already been established before the Congress of the United States, the federal courts of the United States, the courts of the Commonwealth of Pennsylvania, and the General Assembly of the Commonwealth of Pennsylvania, there exists an international revolutionary Communist conspiracy which is committed to the overthrow by force and violence of the government of the United States and of the several states, including that of the Commonwealth of Pennsylvania, such conspiracy including the Communist Party of the United States, its local components in Pennsylvania, and the members thereof.

Communist Party and similar organizations declared illegal.

The Communist Party of the United States in Pennsylvania and all other organizations, no matter under what name, whose object or purpose is to overthrow the Federal or State government by force and violence, are hereby declared illegal and not entitled to any of the rights, privileges and immunities attendant upon legal bodies created under the jurisdiction of the Commonwealth of Pennsylvania, or any political subdivision thereof; and whatever rights, privileges and immunities