

over the amount determined by the application of his rate of contribution for such year computed under the provisions of section three hundred one of this act, as hereby amended, shall be deemed to have been erroneously paid and shall be allowed by the department as a credit, without interest, in connection with subsequent payments of contributions by such employer, *his successors in interest or assigns*.

Act effective immediately.

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

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 208

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 clarifying the provisions thereof relating to the filing of bonus reports and the payment of bonus by foreign corporations, limited partnerships and joint-stock associations; and by providing for the filing of excise tax reports and the payment of such tax by foreign corporations, limited partnerships and joint-stock associations.

"The Fiscal Code."

Section 706, act of April 9, 1929, P. L. 343, as last amended by act of July 19, 1951, P. L. 1077, 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

* "and" deleted from original.

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 nineteenth day of July, one thousand nine hundred fifty-one (Pamphlet Laws 1077), is hereby further amended to read as follows:

Section 706. Bonus and Excise Tax Reports of Foreign Corporations, *Limited Partnerships and Joint-Stock Associations* and Payment of Bonus and Excise Tax.—(a) 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, *which has had issued to it a certificate of authority to do business by the Department of State prior to the first day of January, one thousand nine hundred fifty-three, or prior to the first day of any fiscal year beginning in the calendar year one thousand nine hundred fifty-three*, shall make a bonus report to the Department of Revenue, within thirty (30) days after the issuance to it of [a] *such* 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.

* "and" deleted from original.

(b) 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, which shall have issued to it a certificate of authority to do business by the Department of State on or after the first day of January, one thousand nine hundred fifty-three, or on or after the first day of any fiscal year beginning in the calendar year one thousand nine hundred fifty-three, shall make, as of the date of issuance to it of such certificate of authority, an excise tax report to the Department of Revenue within thirty (30) days after the issuance to it of such certificate of authority or within thirty (30) days from the effective date of this act, whichever is later, 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 excise tax, if any, then due to the Commonwealth.

Act effective immediately.
Applicability of section 1 (a) of act.

Applicability of section 1 (b) of act.

Section 2. This act shall become effective immediately upon its enactment; but the provisions of section 1 (a) shall apply to calendar or fiscal years during which the act of May eighth, one thousand nine hundred one (Pamphlet Laws 150), as amended, shall remain in force and effect; and the provisions of section 1 (b) shall first apply to or during the calendar year one thousand nine hundred fifty-three and to or during any fiscal year beginning in the calendar year one thousand nine hundred fifty-three.

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 209

AN ACT

To authorize courts to direct fiduciaries to make partial distribution or to pay into the State Treasury without escheat moneys, the use, benefit, enjoyment or control of which would not be available to certain non-resident beneficiaries entitled thereto; and providing remedies to such beneficiaries under certain conditions.

Fiduciaries.

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

Section 1. Definitions.—The following terms when used in this act, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this section: