

## No. 246

## AN ACT

Authorizing cooperative return of parole and probation violators and the making of contracts or deputization of persons pursuant thereto.

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

Section 1. The chairman of the Pennsylvania Board of Parole is hereby authorized and empowered to deputize any person to act as an officer and agent of this State in effecting the return of any person who has violated the terms and conditions of parole or probation as granted by this State. In any matter relating to the return of such a person, any agent so deputized shall have all the powers of a police officer of this State.

Power authorized to chairman of Pennsylvania Board of Parole to deputize any person to effect return of parole violators.

Section 2. Any deputization, pursuant to this statute, shall be in writing and any person authorized to act as an agent of this State, pursuant hereto, shall carry formal evidence of his deputization and shall produce the same upon demand.

Credentials.

Section 3. The chairman of the Pennsylvania Board of Parole is hereby authorized, subject to the approval of the Auditor General, to enter into contracts with similar officials of any other state or states for the purpose of sharing an equitable portion of the cost of effecting the return of any person who has violated the terms and conditions of parole or probation as granted by this State.

Authority to enter contracts to share costs equitably incurred in effecting return.

Section 4. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER

## No. 247

## AN ACT

To further amend section one of the act, approved the thirteenth day of June, one thousand nine hundred seven (Pamphlet Laws 640), entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations', approved April twenty-ninth, one thousand eight hundred and seventy-four, and the supplements thereto; for the insurance of owners of real estate, mortgages, and others

interested in real estate, from loss by reason of defective titles, liens, and encumbrances; and of companies entitled to the benefits of, and of companies having any of the powers of, companies entitled to the benefits of an act, entitled 'An act conferring upon certain fidelity, insurance, safety deposit, trust, and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, Anno Domini one thousand eight hundred and seventy-four, and of the supplements thereto,' approved June twenty-seventh, one thousand eight hundred and ninety-five, commonly known as title insurance or trust companies," by requiring every title insurance or trust company, bank and trust company or trust company to compute and pay the State tax on shares of capital stock when making reports and extending the date for making such reports.

Taxation.

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

Section 1, act of June 13, 1907, P. L. 640, as last amended by act of July 20, 1953. P. L. 515, further amended.

Section 1. Section one of the act, approved the thirteenth day of June, one thousand nine hundred seven (Pamphlet Laws 640), entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, one thousand eight hundred and seventy-four, and the supplements thereto; for the insurance of owners of real estate, mortgages, and others interested in real estate, from loss by reason of defective titles, liens, and encumbrances; and of companies entitled to the benefits of, and of companies having any of the powers of, companies entitled to the benefits of an act, entitled 'An act conferring upon certain fidelity, insurance, safety deposit, trust, and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-nine, Anno Domini one thousand eight hundred and seventy-four, and of the supplements thereto,' approved June twenty-seventh, one thousand eight hundred and ninety-five, commonly known as title insurance or trust companies," as last amended by the act, approved the twentieth day of July, one thousand nine hundred fifty-three (Pamphlet Laws 515), is hereby further amended to read as follows:

Tax on shares of title insurance, trust and bank and trust companies.

Section 1. Be it enacted, \*&c., That from and after the passage of this act, every company incorporated under the provisions of section twenty-nine of an act, entitled "An act to provide for the incorporation and

\* "and" in original.

regulation of certain corporations," approved April twenty-ninth, one thousand eight hundred and seventy-four, and its supplements, or any other act of Assembly heretofore or hereafter approved, for the insurance of owners of real estate, mortgages, and others interested in real estate, from loss by reason of defective titles, liens, and encumbrances, and every company entitled to benefits of, and every company having any of the powers of, companies entitled to the benefits of an act, entitled "An act conferring upon certain fidelity, insurance, safety deposit, trust, and savings companies, the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act, entitled 'An act to provide for the incorporation and regulation of certain corporations,' approved April twenty-ninth, Anno Domini one thousand eight hundred and seventy-four, and of the supplements thereto," approved June twenty-seventh, one thousand eight hundred and ninety-five, commonly known as title insurance or trust companies, and every company organized as a bank and trust company or as a trust company under any act of Assembly heretofore or hereafter approved, except any such companies, all of the shares of capital stock of which (other than shares necessary to qualify directors) are owned by a company which is liable to pay to the Commonwealth a tax on shares, shall, on or before the fifteenth day of [February] *March* in each and every year, make to the Department of Revenue a report in writing, setting forth the full number of shares of the capital stock subscribed for or issued by such company, and the actual value thereof as of December thirty-first preceding, which shall be ascertained as hereinafter provided; and thereupon it shall be the duty of the Department of Revenue, for the calendar years ending December thirty-first, one thousand nine hundred thirty-six, December thirty-first, one thousand nine hundred thirty-seven, December thirty-first, one thousand nine hundred thirty-eight, December thirty-first, one thousand nine hundred thirty-nine, December thirty-first, one thousand nine hundred forty, December thirty-first, one thousand nine hundred forty-one, and December thirty-first, one thousand nine hundred forty-two, to assess such shares for taxation at the rate of eight mills upon each dollar of the actual value thereof, and for the calendar year ending December thirty-first, one thousand nine hundred forty-three at the rate of five mills upon each dollar of the actual value thereof, and thereafter at the rate of four mills upon each dollar of the actual value thereof; the actual value of each share of stock to be ascertained and fixed by adding together the

Time of making reports to the Department of Revenue.

Rates of tax.

Ascertainment of value of shares.

amount of capital stock paid in, the surplus, and undivided profits, and dividing this amount by the number of shares.

Time of payment of tax.

It shall be the duty of every such company, [within a period of thirty days after the date of such settlement by the Department of Revenue, at its option] *at the time of making every report required by this section, to compute the tax and to pay the amount of said tax to the State Treasurer, through the Department of Revenue, either from its general fund, or [ , to collect] from the amount of said tax collected from its shareholders [and pay the same to the State Treasurer, through the Department of Revenue]*: Provided, That upon the payment of the tax fixed by this act into the State Treasury, through the Department of Revenue, the shares and so much of the capital stock, surplus, profits and deposits of such company as shall not be invested in real estate, shall be exempt from all other taxation under the laws of this Commonwealth. The procedure, in case the Department of Revenue be not satisfied with the report made by any title insurance or trust company, and the penalties for failing to make such report and pay the tax, shall be as provided by law.

Proviso.

Shares taxed hereunder to be exempt from other shares.

Act effective immediately.

Applicability.

Section 2. The provisions of this act shall become effective immediately upon final enactment, and shall be applicable to reports required to be filed for the tax year ending December thirty-first, one thousand nine hundred and fifty-five and thereafter.

APPROVED—The 13th day of December, A. D. 1955.

GEORGE M. LEADER

No. 248

AN ACT

Amending the act of June eleven, one thousand nine hundred thirty-five (Pamphlet Laws 326), entitled "An act relating to counties of the first class; defining deceased service persons; providing for contributions by the county to the funeral expenses for such persons and their widows; providing for the erection and care of markers, headstones, and flags, and for the compilation of war records," extending the definition of "deceased service persons," to include service personnel serving in an armed conflict.

Counties of the first class.

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

Section 1, act of June 11, 1935, P. L. 326, amended May 21, 1943, P. L. 294, further amended.

Section 1. Section one, act of June eleven, one thousand nine hundred thirty-five (Pamphlet Laws 326), entitled "An act relating to counties of the first class; defining deceased service persons; providing for contributions by the county to the funeral expenses for such persons and their widows; providing for the erec-