

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-

tion and care of markers, headstones, and flags, and for the compilation of war records," amended May twenty-one, one thousand nine hundred forty-three (Pamphlet Laws 294), is amended to read:

Section 1. Be it enacted, &c., Definition.—The term "deceased service persons," as used in this act, shall be defined and construed to mean and include:

Deceased service person, defined.

(1) Any deceased person, who at the time of his or her death, was serving (whether or not in a combat zone) in the Army, Navy, Marine Corps or Coast Guard during any war *or armed conflict* in which the United States has been, is now or shall hereafter be engaged, or who, at the time of his or her death, was serving in a zone where a campaign or state or condition of war *or armed conflict* then existed, in which the United States was, is or shall be a participant. The existence of a campaign or state or condition of war *or armed conflict*, and the participation of the United States therein, as well as the fact that the deceased person served in a zone where such campaign or state or condition of war *or armed conflict* existed, shall in each case be established by the records of the War or Naval Departments of the Federal Government; or

(2) Any deceased person who had so served at any time during his or her life, and whose separation from such service was honorable, whether by discharge or otherwise, or who at the time of his or her death was continuing in such service after the cessation of the war, *armed conflict*, campaign or state or condition of war during or in which he or she served; or

(3) Any deceased person who was in active service in the militia of the State of Pennsylvania, under and in pursuance of any proclamation issued by the Governor, during the Civil War and not duly mustered into the service of the United States, and has been honorably discharged or relieved from such service.

The term "legal residence" as used in this act shall be construed as synonymous with "domicile," and is hereby defined as actual residence, coupled with intention that it shall be permanent, or a residence presently fixed with no definite intention of changing it or of returning to a former residence at some future period. Legal residence is to be determined by abode of person, and his or her intention to abandon his or her former domicile and establish a new one. The legal residence of a deceased service person shall be *prima facie* in the county where he or she made his or her abode at the time of his or her death.

Legal residence defined.

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

GEORGE M. LEADER