

Tax Sale Law," and its amendments, and such purchaser as aforesaid and his heirs, successors and assigns shall hold and may convey such title and estate indefeasible as to any right which may have arisen by reason of said unauthorized holding and conveyance by such county commissioners, taxing district or trustee for a taxing district and all such conveyances heretofore made are hereby ratified and confirmed.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 12th day of July, A. D. 1957.

GEORGE M. LEADER

No. 388

AN ACT

Amending the act of April 9, 1929 (P. L. 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," clarifying and changing provisions relating to reports, collections, settlements, resettlements, reassessments and refunds of State taxes and provisions for receipts, verification of reports and extensions of time for filing reports, excluding certain days from computation of certain tax periods and authorizing strike-offs of certain estimated settlements.

The Fiscal Code.

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

Section 208, act of April 9, 1929, P. L. 343, amended August 19, 1953, P. L. 1146, further amended.

Section 1. Section 208 of the act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," amended August 19, 1953 (P. L. 1146), is amended to read:

Section 208. Receipts for Moneys Collected.—For all [moneys] *cash* paid to or collected by the Department of

*"All" in original.

Revenue, it shall issue its *receipt, when requested by the person, association or corporation making payment of such [moneys] *cash*, except that, where [money] *cash* is paid to the department for the issuance of a license by it, the department shall not be obliged to issue a receipt.

Copies of every receipt issued by the Department of Revenue for corporation taxes shall be furnished to and retained by the Department of the Auditor General.

Section 2. The first paragraph of subsection (a) of section 503 of the act, amended March 6, 1956 (P. L. 1218), is amended to read:

First paragraph, subsection (a), section 503 of the act, amended March 6, 1956, P. L. 1218, further amended.

Section 503. Refunds of State Taxes, License Fees, Et Cetera.—The Board of Finance and Revenue shall have the power, and its duty shall be,

(a) To hear and determine any petition for the refund of taxes, license fees, penalties, fines, bonus, or other moneys paid to the Commonwealth and to which the Commonwealth is not rightfully or equitably entitled and, upon the allowance of any such petition, to refund such taxes, license fees, penalties, fines, bonus, or other moneys, out of any appropriation or appropriations made for the purpose, or to credit the account of the person, association, corporation, body politic, or public officer entitled to the refund. A list of the final amounts of any such refunds or credits in excess of five thousand dollars (\$5,000.00) hereafter granted for corporation taxes, the names of the corporations entitled thereto, and a brief summary of the reasons therefor, and a list of the names and final amounts of any such refunds or credits in excess of two hundred dollars (\$200.00) hereafter granted to any persons or corporations shall be available for public inspection. The jurisdiction of the Board of Finance and Revenue to hear and determine a petition for refund, as aforesaid, shall not be affected or limited ** (I.) by the fact that proceedings [under sections 1103 or 1104 of this act,] *for review by the Board of Finance and Revenue or appeal to the court of common pleas of Dauphin County*, involving the same tax or bonus and period for which a refund is sought, are pending, have been withdrawn, or have been otherwise closed, provided such proceedings relate to other objections than those raised in the petition for refund, or provided such petition for refund is based upon a final judgment or decision of a court of competent jurisdiction holding the act of Assembly under which the petitioner paid the tax or other money involved to be unconstitutional or to have been erroneously interpreted or *** (II.), or the fact that a petition [under

* "receipts" in original.

** "(i)" in original.

*** "(ii)" in original.

section 1102 of this act] *for resettlement or reassessment* involving the same tax or bonus and period and involving either the same or different questions than those raised in the petition for refund is pending has been withdrawn or has been otherwise closed. All such petitions for refund must be filed with the board within two years of the payment of which refund is requested, or within two years of the settlement in the case of taxes or bonus, whichever period last expired, except

* * * * *

First paragraph, section 702 of the act, amended February 2, 1937, P. L. 3, further amended.

Section 3. The first paragraph of section 702 of the act, amended February 2, 1937 (P. L. 3), is amended to read:

Section 702. Report on Fiscal Year Basis.—If any corporation or association closes its fiscal year, not upon the thirty-first day of December, but upon some other date, and reports to the United States Government as of such other date, or would so report were it required to make a return to the United States Government, such corporation or association shall certify such fact to the Department of Revenue and shall make any capital stock, franchise, or loans tax report or bonus report required to be made by it, or any of its officers, to the Department of Revenue, within [seventy-five] *one hundred five* days after such date, subject in all other respects to the laws relating to the making of such reports and returns.

* * * * *

Section 703 of the act, amended.

Section 4. Section 703 of the act is amended to read:

Section 703. Reports and Returns to be Verified.—Every tax report, tax return, and bonus return, made to or filed with the Department of Revenue, shall be verified by [affidavit] *affirmation*, in such form as the Department shall prescribe. In the case of any such report or return, made or filed by a corporation or association, such [affidavit] *affirmation* shall be made by [two officers] *one officer* of such corporation or association, or, if the association does not have any officers, by [two members] *one member* thereof.

Whenever any tax report or tax return made to or filed with the Department of Revenue is required to be verified by affidavit or affirmation of a designated officer or officers of a corporation or to be signed by a designated officer or officers of the corporation, any other officer of the corporation may make the affidavit or affirmation or sign the report or return if such other officer is duly authorized by the board of directors to make such affidavit or affirmation or sign such report or return, and evidence of such authorization is submitted with the report or return.

Section 5. Section 704 of the act, amended July 20, 1953 (P. L. 513), and August 19, 1953 (P. L. 1146), is amended to read:

Section 704 of the act, amended July 20, 1953, P. L. 513, and August 19, 1953, P. L. 1146, further amended.

Section 704. Extensions of Time.—(a) The Department of Revenue may, upon application made to it in such form as it shall prescribe, on or prior to the last day for filing any tax report, tax return, or bonus return, grant to the person, association, or corporation, required to file such report or return, an extension of not more than sixty days within which such report or return may be filed without penalty, or in case the Federal income tax authorities at any time grant a longer extension of time for filing tax reports with the Federal government, the department may grant an additional extension of time for filing capital stock, franchise, corporate loans and foreign bonus reports of not more than thirty (30) days after the termination of the Federal extension, but the amount of tax due shall in such cases nevertheless be subject to interest from the due dates and at the rates fixed by this act. The department may, in its discretion, grant such further extensions of time within which the aforesaid tax returns or reports may be filed without penalty, as may be necessary to permit the filing thereof at the same time any taxpayer's corporate net *income* tax report is required to be filed under the Corporate Net Income Tax Act or under any extension of time for the filing of such corporate net income tax report granted under said act to such taxpayer by the department. The department may also, in its discretion, extend generally, for a period not exceeding [fifteen] *thirty (30)* days, the time within which reports or returns may be filed for any tax. The provisions of this section shall not be construed to affect the provisions of any other act authorizing the department to grant extensions of time for filing corporate net income tax reports.

(b) *Whenever the last day of any period of time designated by any law providing for the imposition or collection of taxes shall fall on Saturday, Sunday, or on any day made a legal holiday by the laws of this Commonwealth or by the United States, such days shall be omitted from the computation of that period.*

Section 6. Sections 707 and 708 of the act, amended February 2, 1937 (P. L. 3), are * amended to read:

Sections 707 and 708 of the act, amended February 2, 1937, P. L. 3, further amended.

Section 707. Capital Stock and Franchise Tax Reports and Payment of Tax.—Except in the case of corporations of the first class, and cooperative agricultural associations not having capital stock and not conducted for profit, banks, savings institutions, title insurance or

* "further" in original.

trust companies, building and loan associations, and foreign insurance companies, every corporation, joint-stock association, limited partnership, and other company, liable to pay to the Commonwealth a capital stock tax upon the value of all or a part of its capital stock, or a franchise tax with respect to its capital or property employed or used in this Commonwealth, shall make, annually, a capital stock report to the Department of Revenue, on or before the fifteenth day of [March] *April*, for the calendar year next preceding. With such report, shall be filed any statement necessary to enable the Department of Revenue to determine the amount of any deduction or exemption to which any such taxpayer is entitled. Every corporation, joint-stock association, limited partnership, and other company, at the time of making every report required by this section, shall compute and pay to the department the capital stock tax or franchise tax, as the case may be, due to the Commonwealth upon or with respect to the value of its capital stock.

Section 708. Report of Corporate Loans and Payment of Tax.—The treasurer of every private corporation, except corporations of the first class, and cooperative agricultural associations not having capital stock and not conducted for profit, shall report, annually, on or before the fifteenth day of [March] *April*, to the Department of Revenue, the amount of indebtedness of the corporation, or assumed by it, or upon which it pays interest, owned by residents of this Commonwealth, as nearly as the same can be ascertained, and whenever any such corporation shall make a payment of interest on any scrip, bonds, certificates and evidence of indebtedness, due and payable for prior years, it shall also be the duty of the treasurer of such corporation to report the same forthwith to the Department of Revenue, giving such information about such payment as the Department of Revenue shall require. Every such treasurer, at the time of making every report required by this section, shall compute and pay to the department the tax due the Commonwealth upon such scrip, bonds, certificates and evidences of indebtedness, as required by law.

Section 710 of the act, amended May 15, 1945, P. L. 528, further amended.

Section 7. Section 710 of the act, amended May 15, 1945 (P. L. 528), is * amended to read:

Section 710. Gross Receipts Tax Returns and Payment of Tax.—Every corporation or association, and every individual liable by law to pay to the Commonwealth a tax upon the gross receipts derived from any transportation, traffic, or other business, done wholly within this Commonwealth, shall transmit to the Department of Revenue, on or before the [first] *fifteenth* day of

* "further" in original.

[February] *April* of each year, a statement of the amount of such corporation's, association's, or individual's gross receipts from all sources, and gross receipts from business done wholly within the State, during the period of twelve months immediately preceding the first day of January of each year, with such other relevant information as the Department of Revenue may require. Every such corporation, association, and individual, at the time of making every report required by this section, shall compute and pay to the department the tax due the Commonwealth upon its gross receipts for the period for which such report is made.

Section 8. Sections 711 and 712 of the act, amended June 10, 1955 (P. L. 150), are * amended to read:

Sections 711 and 712 of the act, amended June 10, 1955, P. L. 150, further amended.

Section 711. Reports by Banks and Savings Institutions.—Every bank and every savings institution having capital stock, incorporated by or under any law of this Commonwealth, or under any law of the United States and located within this Commonwealth, shall, on or before the fifteenth day of [March] *April*, in each year, report to the Department of Revenue the full number of the shares of its capital stock subscribed for or issued, and the actual value thereof as of the preceding thirty-first day of December, which actual value shall be ascertained in the manner provided by law. Every such bank and savings institutions at the time of making every report required by this section, shall compute and pay to the department the tax due the Commonwealth upon such actual value of the shares of its capital stock.

Section 712. Reports by Title Insurance and Trust Companies.—Every company 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 its supplements, or any other act of Assembly 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 incumbrances, 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-nine, Anno Domini one thousand eight hundred and seventy-four, and of the

* "further" in original.

supplement 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 hereafter approved, shall, on or before the fifteenth day of [March] *April* in each and every year, make to the Department of Revenue a report 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 in the manner provided by law. Every such title insurance and trust company, bank and trust company or trust company at the time of making every report required by this section shall compute and pay to the department the tax due the Commonwealth upon such actual value of the shares of its capital stock.

Section 714 of the act, amended June 3, 1933, P. L. 1474, further amended.

Section 9. Section 714 of the act, amended June 3, 1933 (P. L. 1474), is * amended to read:

Section 714. Reports by Foreign Insurance Companies.—Every stock or mutual insurance company, association, or exchange of another State or foreign government, authorized to do business in this Commonwealth, shall make report to the Department of Revenue, on or before the fifteenth day of [March] *April* of each year, showing the gross premiums of every character and description received from business transacted in the Commonwealth during the year ending the thirty-first day of December preceding, whether said premiums were received in money, or in the form of notes, credits, or any other substitute for money, or whether the same were collected in this Commonwealth or elsewhere. In making such report, such companies, associations, and exchanges shall assess the tax provided by law upon the gross amount of such premiums, premium deposits, and assessments received from business transacted within this Commonwealth during such year, but, in so doing, may make the deductions permitted by law. For the purposes of this section, "gross premiums" are defined to be the amount of dues, fees, and premiums stated in the policy contracts.

Section 720 of the act, amended February 2, 1937, P. L. 3, further amended.

Section 10. Section 720 of the act, amended February 2, 1937 (P. L. 3), is ** amended to read:

Section 720. Reports by Corporations and Limited Partnerships Subject to Tax on Net Earnings and Payment of Tax.—Every incorporated company or limited partnership subject to the payment of tax on its net earnings, under section twenty-seven of the act, approved June first, one thousand eight hundred and

* "further" in original.

** "further" in original.

eighty-nine (Pamphlet Laws, four hundred twenty), 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," shall annually, upon the fifteenth day of [March] *April* of each year, report to the Department of Revenue, setting forth the entire amount of net earnings or income received by such corporation or limited partnership, from all sources, during the year ending December thirty-first preceding [: Provided, That the report due hereunder on the fifteenth day of March, one thousand nine hundred and thirty, shall be for the fourteen months' period beginning November first, one thousand nine hundred and twenty-eight]. Every such incorporated company or limited partnership, at the time of making every report required by this section, shall compute and pay to the department the tax due to the Commonwealth upon its net earnings and income, as required by law.

Section 11. Section 801 of the act, amended February 2, 1937 (P. L. 3), is amended by adding, after subsection (e), a new subsection to read:

Section 801 of the act, amended February 2, 1937, P. L. 3, further amended by adding a new subsection (f).

Section 801. Settlements to be Made by the Department of Revenue.—

* * * * *

(f) If the Department of Revenue and the Department of the Auditor General or the Board of Finance and Revenue in making any tax settlement under the provisions of this section and of section 802 hereof, or in making any resettlement under the provisions of sections 1102, 1103 and 1105 hereof, shall change any allocation fraction or taxing apportionment fraction or the value of any tangible or intangible assets or amounts of earnings from the figures contained in the tax report, the Department of Revenue or the Board of Finance and Revenue, as the case may be, shall, at the request of the taxpayer, furnish a reconciliation or explanation of such change or changes.

Section 12. Section 806 of the act, amended March 6, 1956 (P. L. 1218), is amended to read:

Section 806 of the act, amended March 6, 1956, P. L. 1218, further amended.

Section 806. Interest on Taxes and Bonus Due the Commonwealth.—All tax and bonus due the Commonwealth, as provided by law, shall bear interest at the rate of six per centum per annum from the date they are due and payable until paid: Provided, That in the case of all taxes and bonus which other provisions of this act require taxpayers to compute and pay at the time of filing the report or return, if a settlement is not made within one year after the date upon which the report or return was filed, no interest whatsoever shall be imposed for

the period between the end of such one year and sixty days after the date of the [approval] mailing of the settlement, unless the taxpayer has filed a written waiver permitting interest to run after the end of said one year: Provided further, That no penalties imposed under sections 1701, 1702 and 1705 of this act for failure to file bonus or tax reports on time shall bear any interest whatsoever. The payment of interest, as aforesaid, shall not relieve any person, association, or corporation, from any of the penalties or commissions prescribed by law for neglect or refusal to furnish reports to the Department of Revenue, or to pay any claim due to the Commonwealth from such person, association, or corporation.

Whenever the tax or bonus liability of a taxpayer is so affected by any settlement or resettlement as to change the interest liability which has been settled against such taxpayer, such interest liability shall be adjusted by the Department of Revenue and the Department of the Auditor General so as to correspond to the tax or bonus liability as changed, without the necessity for the filing of any petition or request by the taxpayer or by said departments.

Section 1102 of the act, amended June 27, 1947, P. L. 1023, further amended.

Section 13. Section 1102 of the act, amended June 27, 1947 (P. L. 1023), is amended to read:

Section 1102. Petition for Resettlement.— Within ninety (90) days after the date upon which the copy of any settlement was mailed to the party with whom or with which the settlement was made, such party or the Commonwealth of Pennsylvania may file, with the department which made it, a petition for resettlement.

Every petition for resettlement shall fully state the reasons which the petitioner believes entitle him or it to such resettlement.

It shall be the duty of the department with which the petition was filed, within six (6) months after the date [of any settlement, to dispose] *of the receipt of any petition for resettlement, to dispose of such petition unless the determination of any petition shall be governed by litigation then pending before any court of competent jurisdiction, in which case, the department, upon the written request of the petitioner containing a statement to such effect, may defer consideration of such petition until the final judgment determining the question or questions involved in such petition has been handed down.*

In the case of petitions for resettlement filed with the Department of Revenue, the disposition of the petition shall be subject to the approval of the Department of the Auditor General, as in the case of original settlements, and, if the two departments shall be unable to

agree, the case shall be submitted to the Board of Finance and Revenue by the Department of Revenue. The Board of Finance and Revenue shall decide every such case within three (3) months from the date of the submission thereof, and, in case of its failure to reach a decision within such period, the disposition of the Department of Revenue shall automatically become valid, and the Board of Finance and Revenue shall immediately return to the Department of Revenue all of the papers appertaining to the case.

In the case of petitions for resettlement filed with the Department of the Auditor General, the petition shall be disposed of by the joint action of that department and of the Treasury Department, as in the case of original settlements.

In the case of petitions for resettlements filed with the Department of State, the petition shall be disposed of solely by that department.

Notice of the action taken upon any petition for a resettlement shall be given to the petitioner, promptly after the date of [resettlement] *such action*, by the department with which the petition was filed.

Section 14. Sections 1103 and 1104 of the act, amended April 25, 1949 (P. L. 745), are amended to read:

Sections 1103 and 1104 of the act, amended April 25, 1949, P. L. 745, further amended.

Section 1103. Petition to Board of Finance and Revenue for Review.—Within [sixty] *ninety* days after the date of mailing of notice by the Department of Revenue, or of the Auditor General, or of the Department of State of the action taken on any petition for a resettlement filed with it, or of any resettlement made under the provisions of section one thousand one hundred five of this act, the party with whom the settlement was made or the Commonwealth of Pennsylvania may, by petition, request the Board of Finance and Revenue to review such action.

Every petition for review, filed hereunder, either shall state specifically therein the reasons upon which the petitioner relies, or shall incorporate, by reference, the petition for resettlement in which such reasons shall have been stated. The petition shall be supported by affidavit that it is not made for the purpose of delay, and that the facts therein set forth are true. If the petitioner be a corporation, joint-stock association, or limited partnership, the affidavit must be made by one of the principal officers thereof. A petition for review may be amended by the petitioner at any time prior to the hearing thereon, as hereinafter provided.

The Board of Finance and Revenue [shall list and hear such petitions within three months after they have

been received, and] shall act finally in disposition of such petitions within six months after they have been received, and, in the event of the failure of the Board of Finance and Revenue to dispose of any such petition within six months, the action taken upon the petition for resettlement shall be deemed sustained.

Notwithstanding any other provisions of this section, if the determination of any petition shall be governed by litigation then pending before any court of competent jurisdiction, the board, upon the written request of the petitioner containing a statement to such effect, may defer consideration of such petition until the final judgment determining the question or questions involved in such petition has been handed down.

The Board of Finance and Revenue may sustain the action taken on the petition for resettlement, or it may resettle the account upon such basis as it shall deem according to law and equity.

Notice of the action of the Board of Finance and Revenue shall be given, by mail or otherwise, to all departments involved and to the petitioner.

Section 1104. Appeal to Courts.—Any person, association, corporation, public officer, or other debtor, or the Commonwealth of Pennsylvania, aggrieved by the decision of the Board of Finance and Revenue, or *except as otherwise provided in this act* by the board's failure to act upon his or its petition for review within six months, may within sixty (60) days, appeal to the court of common pleas of Dauphin County from the decision of the Board of Finance and Revenue, or from the decision of the Department of Revenue, or of the Department of the Auditor General, as the case may be. The said sixty (60) day period shall begin to run: (a) From the end of the six months period where the board fails to act, or (b) from the date of mailing of notice of the refusal of the petition for review, or (c) from the date of mailing by the Department of Revenue of the certification of a resettlement where the board has made a resettlement. Such appeal shall be in such form as shall be prescribed by the rules of the court of common pleas of Dauphin County. All such appeals shall be lodged with the prothonotary of the court of common pleas of Dauphin County, and a conformed copy thereof indicating the date on which it was filed shall be forwarded immediately to the Department of Justice.

Every such appeal shall be accompanied with a specification of objections to the settlement, resettlement or other decision, as the case may be, and the party appealing, other than the Commonwealth, shall enter sufficient security, before one of the judges of the court of com-

mon pleas of Dauphin County, within sixty (60) days next after the filing of the appeal, with the clerk, to prosecute the appeal with effect, to pay all costs and charges which the court shall award, and any sum of money which shall appear by the judgment of the court to be due by such party to the Commonwealth.

The party appealing shall file, with every such appeal, and the specification of objections, an affidavit stating that the appeal is not taken for delay but because appellant believes injustice has been done by the settlement or resettlement or other decision appealed from, and that the facts set forth therein are true to the best of affiant's knowledge and belief. If a corporation, limited partnership, or joint-stock association, is the party appellant, such affidavit shall be taken by one of its chief officers.

Appeals taken hereunder shall be hearings de novo, and no questions shall be raised by the appellant that were not brought to the attention of the department making the settlement, or in the application for resettlement, or petition for review prior to the appeal, and set forth in the specification of objections contained in the affidavit accompanying the appeal, unless the court shall be satisfied that the appellant was unable, by the exercise of reasonable diligence, to have raised such questions before the department making the settlement and the Board of Finance and Revenue, and no questions shall be raised which are not included in the specification of objections filed as hereinbefore provided.

The Commonwealth may raise any question on appeal, although no appeal has been filed by it, and may introduce any facts in support of its settlement or in correction thereof, provided notice of twenty (20) days is given the appellant prior to trial of the intention of raising such new questions or presenting new facts.

From the judgment of the court of common pleas of Dauphin County, an appeal may be taken by either party as in other cases.

Section 15. Subsection (a) of section 1403 of the act, amended May 29, 1951 (P. L. 508), is amended to read:

Subsection (a), section 1403 of the act, amended May 29, 1951, P. L. 508, further amended.

Section 1403. Protection of Commonwealth's Tax Claims in Case of Bulk Sales or Sales of Real Estate or Auction Sales.—(a) Every corporation, joint-stock association, limited partnership, or company, which shall sell or transfer in bulk fifty-one per centum or more of any stock of goods, wares, or merchandise of any kind, fixtures, machinery, equipment, buildings, or real estate, shall give the Department of Revenue ten days' notice of the sale or transfer prior to the completion of the transfer of such property. It shall also be the duty of

every corporation, joint-stock association, limited partnership or company to file all State tax reports with the Department of Revenue, to and including the date of such proposed transfer of property, and pay all taxes due the Commonwealth to and including said date. The seller or transferer shall present to the purchaser of such property a certificate from the Department of Revenue, showing that all State tax reports have been filed and all State taxes paid to and including the date of the proposed transfer. The failure of the purchaser to require this certificate shall render such purchaser liable to the Commonwealth for the unpaid taxes owing by the seller or transferer to and including the date of such transfer, whether or not at that time such taxes have been settled, assessed, or determined: Provided, That nothing contained in this act shall apply to sales or transfers made under any order of court, or to any sales or transfers made by assignees for the benefit of creditors, executors, administrators, receivers, or any public officer in his official capacity, or by any officer of a court. *Whenever it shall become necessary for the department to make an estimated tax settlement for the purpose of issuing a certificate under the provisions of this section, the department may strike off such an estimated settlement when the annual tax report is settled.*

Effective dates
of specified
provisions.

Section 16. The provisions of this act, amending section 801 and relating to the filing of tax reports, shall be effective as to reports filed for the calendar year 1957 and fiscal years beginning in 1957 and for calendar and fiscal years thereafter. All other provisions shall be effective immediately upon final enactment.

APPROVED—The 13th day of July, A. D. 1957.

GEORGE M. LEADER

No. 389

AN ACT

Amending the act of April 9, 1929 (P. L. 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,