

Section 4. The taxes which are levied under the provisions of this act shall be collected at the same time in the same manner with like authority and subject to the same discounts and penalties as other real estate taxes for school purposes are collected.

Collection same as other school taxes on real estate.

Section 5. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 19th day of November, A. D. 1959.

DAVID L. LAWRENCE

No. 558

AN ACT

Amending the act of June 1, 1889 (P. L. 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 seventy-nine," continuing in effect the rate of tax of fourteen mills heretofore imposed upon the gross receipts of certain companies, limited partnerships, associations, joint-stock associations, copartnerships and persons, and imposing the tax upon the gross receipts of gas companies and municipalities engaged in gas business.

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

Tax on gross receipts of utilities.

Section 1. Section 23, act of June 1, 1889 (P. L. 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 seventy-nine," amended April 4, 1957 (P. L. 28), is amended to read:

Section 23, act of June 1, 1889, P. L. 420, amended April 4, 1957, P. L. 28, further amended.

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, and every other company, association, joint-stock association, or limited partnership, now or hereafter incorporated or organized by or under any law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government, and doing business in this Commonwealth, and every copartnership, person or persons owning, operating or leasing to or from another corporation, company, association, joint-stock association, limited partnership, copartnership, person or persons, any railroad, pipe line, conduit, steamboat, canal, slack water navigation, or other device for the transportation of freight, passengers, baggage, or oil, except taxicabs, motor buses and motor omnibuses, and every limited partnership, association, joint-stock association, corporation or company engaged in, or here-

Imposition of rate of tax.

after engaged in, the transportation of freight or oil within this State, and every telephone company, telegraph company, express company, electric light company, waterpower company, hydro-electric company, *gas company*, palace car company, and sleeping car company, now or hereafter incorporated or organized by or under any law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government and doing business in this Commonwealth, and every limited partnership, association, joint-stock association, copartnership, person or persons, engaged in telephone, telegraph, express, electric light and power, waterpower, hydro-electric, *gas*, palace car or sleeping car business in this Commonwealth, shall pay to the State Treasurer, through the Department of Revenue, a tax of fourteen mills for the six months' periods ending June thirtieth, one thousand nine hundred thirty-five; December thirty-first, one thousand nine hundred thirty-five; and June thirtieth, one thousand nine hundred thirty-six; and twenty mills for the six months' periods ending December thirty-first, one thousand nine hundred thirty-six; June thirtieth and December thirty-first, one thousand nine hundred thirty-seven; June thirtieth and December thirty-first, one thousand nine hundred thirty-eight; June thirtieth and December thirty-first, one thousand nine hundred thirty-nine; June thirtieth and December thirty-first, one thousand nine hundred forty; June thirtieth and December thirty-first, one thousand nine hundred forty-one; June thirtieth and December thirty-first, one thousand nine hundred forty-two; June thirtieth and December thirty-first, one thousand nine hundred forty-three; and fourteen mills for the six months' periods ending June thirtieth and December thirty-first, one thousand nine hundred forty-four; and for the twelve months' periods ending December thirty-first, one thousand nine hundred forty-five; December thirty-first, one thousand nine hundred forty-six; December thirty-first, one thousand nine hundred forty-seven; December thirty-first, one thousand nine hundred forty-eight; December thirty-first, one thousand nine hundred forty-nine; December thirty-first, one thousand nine hundred fifty; December thirty-first, one thousand nine hundred fifty-one; December thirty-first, one thousand nine hundred fifty-two; December thirty-first, one thousand nine hundred fifty-three; December thirty-first, one thousand nine hundred fifty-four; December thirty-first, one thousand nine hundred fifty-five; December thirty-first, one thousand nine hundred fifty-six; December thirty-first, one thousand nine hundred fifty-seven; [and] December thirty-first, one thousand nine hundred fifty-eight; *December thirty-first, one thousand nine hundred fifty-nine; and De-*

cember thirty-first, one thousand nine hundred sixty; and eight mills thereafter upon each dollar of the gross receipts of said corporation, company or association, limited partnership, joint-stock association, copartnership, person or persons, received from passengers, baggage, and freight transported wholly within this State, from telegraph or telephone messages transmitted wholly within this State, from express, palace car or sleeping car business done wholly within this State, or from the sales of electric energy *or gas*, except gross receipts derived from sales for resale of electric energy *or gas*, to persons, partnerships, associations, corporations or political subdivisions subject to the tax imposed by this act upon gross receipts derived from such resale, and from the transportation of oil done wholly within this State. *The gross receipts of gas companies shall include the gross receipts from the sale of artificial and natural gas, but shall not include gross receipts from the sale of liquefied petroleum gas.* The said tax shall be paid within the time prescribed by law for the payment of taxes settled by the Department of Revenue; and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer or other proper officer of the said company, copartnership, limited partnership, association, joint-stock association or corporation, or person or persons, to transmit to the Department of Revenue on or before the first day of [February] *April* of each year a statement, and under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, associations, joint-stock associations, limited partnerships, person or persons, derived from all sources, and of gross receipts from business done wholly within this State, during the period of twelve months immediately preceding the first day of January of each year. The time for filing reports may be extended, estimated settlements may be made by the Department of Revenue if reports are not filed, and the penalties for failing to file reports and pay the tax shall be as prescribed by the laws defining the powers and duties of the Department of Revenue: Provided, That in any case where the works of any corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons are operated by another corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations, joint-stock associations, limited partnerships, person or persons in accordance with the terms of their respective leases or agreements, but for the payment of the said taxes the Commonwealth shall first look to the corporation, company, copartnership, association, joint-stock

association, limited partnership, person or persons operating the works, and upon payment by the said company, corporation, copartnership, association, joint-stock association, limited partnership, person or persons of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons shall be held liable under this section for any tax upon the proportion of said receipts received by said corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons for the use of said works.

Act construed to apply to municipalities in certain cases.

This act shall be construed to apply to municipalities, and to impose a tax upon the gross receipts derived from any municipality owned [and] or operated public utility or from any public utility service furnished by any municipality, *except that gross receipts from other than sales of gas shall be exempt from the tax*, to the extent [of] that such gross receipts [as] are derived from business done [outside] *inside* the limits of the municipality, *owning or operating the public utility or furnishing the public utility service*.

Effective dates.

Section 2. This act shall take effect immediately, and the amendments herein provided shall be effective as to gross receipts received from gas sales beginning January 1, 1960, and thereafter, and as to gross receipts received from other sources during the calendar year beginning January 1, 1959, and subsequent years.

APPROVED—The 21st day of November, A. D. 1959.

DAVID L. LAWRENCE

No. 559

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, corporations, partnerships, associations and individuals and making an *appropriation,* defining or redefining certain words, terms or phrases; imposing tax on soft drinks at the retail level; providing for alternate imposition of tax in certain cases; changing procedures relative to tax refunds or credits; conferring powers and imposing duties on certain persons soliciting orders by means of catalogues or other advertising; changing

* "appropriation" in original.