

remaining portion of the tax due upon the net earnings or income received or accrued during each current year shall be paid within the time prescribed by this act for making the annual report for such year. \* \* \*

Section 2. This act shall take effect immediately and shall impose the increased tax rate for the calendar year beginning January 1, 1967, and each year thereafter, but the balance of the tentative rate for the year 1967 shall be payable on the reporting date in 1968.

APPROVED—The 29th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 411

AN ACT

HB 1282

Amending the act of June 15, 1961 (P. L. 373), entitled "An act providing for the imposition of certain taxes upon the transfer of property passing from a decedent who was a resident of the Commonwealth at the time of his death or presumed death and of property having its situs in the Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death or presumed death; imposing additional taxes to equal Federal Estate Tax Credits; defining and taxing certain transfers made in contemplation of death, or to take effect in possession or enjoyment at or after death; defining as a transfer and taxing the right of survivorship in certain property as to which such right exists; defining and exempting from tax, transfers to certain persons or for certain purposes or of certain property; providing for the valuation of property and interests in property, the transfer of which is subject to tax; defining and allowing deductions from the value of property, the transfer of which is subject to tax; providing for the persons ultimately liable for taxes in the absence of a direction by the decedent to the contrary; providing for the reporting of transfers and collection of taxes; imposing penalties upon banks or other financial institutions for failure to give notice to the Department of Revenue of the death of a party to a joint or trust deposit therein and upon persons who fail to file tax returns and documents; providing for the compromise of taxes in the case of alleged nonresidents of the Commonwealth; making it unlawful for any person to make a false return or report; providing for liens upon real property, the transfer of which is subject to tax, and release thereof; authorizing the Secretary of Revenue to bring suits in other jurisdictions for the collection of taxes, and authorizing officials of other jurisdictions to bring suits in the Commonwealth for the collection of death taxes imposed by their jurisdictions; providing for the refund of taxes to which the Commonwealth is not rightfully or equitably entitled; providing for appeals and protests from the imposition of taxes; regulating the entry into safe deposit boxes of a decedent by certain persons, and providing penalties; dealing with the jurisdiction, powers and procedure of the orphans' court, Secretary of Revenue, Department of Revenue, Attorney General, and register of wills in matters relating to taxes; and citing certain acts for repeal," changing the rate of inheritance tax for certain heirs.

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

Section 1. Section 403, act of June 15, 1961 (P. L. 373), known as the "Inheritance and Estate Tax Act of 1961," is amended to read:

Section 403. Rate of Tax; Class A.—Inheritance tax upon the transfer of property passing to or for the use of any of the following shall be at the rate of [two (2)] six (6) percent:

(1) Grandfather, grandmother, father, mother, husband, wife and lineal descendants;

(2) Wife or widow, and husband or widower of a child.

Section 2. This act shall take effect immediately and shall apply to—

(1) The estates of all decedents dying on or after that day;

(2) Intervivos transfers made by decedents dying on or after that day regardless of the date of the transfer.

Existing laws shall remain in full force and effect for the estates of all decedents dying before the effective date of this act.

APPROVED—The 29th day of December, A. D. 1967.

RAYMOND P. SHAFER

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No. 412

AN ACT

HB 1969

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 personal property and certain services and upon the occupancy of hotel rooms; providing for certain exclusions; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," clarifying the exclusion from taxation of the sale at retail or use of bodies attached to the chassis of motor vehicles, trailers and semi-trailers.

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

Section 1. Clause (p) of section 203, act of March 6, 1956 (P. L. 1228), known as the "Tax Act of 1963 for Education," added April 23, 1963 (P. L. 23), is amended to read:

Section 203. Exclusions from Tax.—The tax imposed by section 201 shall not be imposed upon