

No. 164.

AN ACT

To amend an act, approved the ninth day of April, one thousand nine hundred and thirteen (Pamphlet Laws, page forty-six), entitled "An act fixing the number and salaries of clerks and other employes in the Auditor General's Department."

Section 1. Be it enacted, &c., That so much of section one (1) of an act, approved the ninth day of April, one thousand nine hundred and thirteen (Pamphlet Laws, page forty-six), entitled "An act fixing the number and salaries of clerks and other employes in the Auditor General's Department," as reads as follows:—

Auditor General's
Department

"A Deputy Auditor General, at five thousand five hundred dollars (\$5,500) per annum.

Part of act of
April 9, 1913 (P.
L. 46), cited for
amendment.

"An Assistant Deputy Auditor General, at four thousand five hundred dollars (\$4,500) per annum, together with his expenses actually and necessarily incurred in investigations and in the trial of cases, and in other matters assigned to him by the Auditor General," is hereby amended to read as follows:—

A revenue deputy, at seven thousand five hundred dollars (\$7,500) per annum.

Revenue deputy.

A disbursing deputy, at seven thousand five hundred dollars (\$7,500) per annum.

Disbursing deputy.

An assistant deputy, at six thousand dollars (\$6,000) per annum.

Assistant deputy.

APPROVED—The 28th day of April, A. D. 1921.

WM. C. SPROUL.

No. 165.

AN ACT

To amend section two of an act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred and twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal."

Section 1. Be it enacted, &c., That section two of an act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred and twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time

Inheritance taxes.

of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties and citing certain acts for repeal," which reads as follows:—

Section 2, act of June 20, 1919 (P. L. 521), cited for amendment.

"Section 2. All taxes imposed by this act shall be at the rate of two per centum upon the clear value of the property subject to such tax passing to or for the use of father, mother, husband, wife, children, lineal descendants born in lawful wedlock, legally adopted children, children of a former husband or wife, or the wife or widow of the son, of a person dying seized or possessed thereof, and also on the clear value of such property passing from the mother of an illegitimate child, or from any person of whom the mother is a lineal descendant, to such child, his wife, or widow, and passing from an illegitimate child to his mother; and at the rate of *five* per centum upon the clear value of the property subject to such tax passing to or for the use of any other person or persons, bodies corporate or politic; to be paid for the use of the Commonwealth. In ascertaining the clear value of such estates, the only deductions to be allowed from the gross values of such estates shall be the debts of the decedent and the expenses of the administration of such estates, and no deduction whatsoever shall be allowed for or on account of any taxes paid on such estate to the Government of the United States or to any other State or Territory," is hereby amended to read as follows:—

Rate of taxation.

Section 2. All taxes imposed by this act shall be at the rate of two per centum upon the clear value of the property subject to such tax passing to or for the use of father, mother, husband, wife, children, lineal descendants born in lawful wedlock, legally adopted children, children of a former husband or wife, or the wife or widow of the son, of a person dying seized or possessed thereof, and also on the clear value of such property passing from the mother of an illegitimate child, or from any person of whom the mother is a lineal descendant, to such child, his wife, or widow, and passing from an illegitimate child to his mother; and at the rate of *ten* per centum upon the clear value of the property subject to such tax passing to or for the use of any other person or persons, bodies corporate or politic; to be paid for the use of the Commonwealth. In ascertaining the clear value of such estates, the only deductions to be allowed from the

Deductions.

gross values of such estates shall be the debts of the decedent and the expenses of the administration of such estates, and no deduction whatsoever shall be allowed for or on account of any taxes paid on such estate to the Government of the United States or to any other State or Territory.

APPROVED—The 4th day of May, A. D. 1921.

WM. C. SPROUL.

No. 166.

AN ACT

Relating to weak-minded persons and lunatics; providing that service of process may be made upon next of kin of such persons and lunatics in the discretion of the court, and that such next of kin may be added as parties in all court proceedings in which such weak-minded persons or lunatics are parties or concerned; and permitting blood relatives of such persons or lunatics to intervene as such in pending and future proceedings where weak-minded persons or lunatics are parties or concerned; and repealing all inconsistent acts or parts of acts.

Section 1. Be it enacted, &c., That in all proceedings in any court of this Commonwealth in which a weak-minded person or lunatic is a party or concerned, when the court believes it to be in furtherance of justice and for the benefit of such weak-minded or lunatic party, the court may order service of process upon any or all of the next of kin of such lunatic or weak-minded person, and may prescribe the manner of such service, and the time in which such service shall be made, and when returnable to said court; and the court may make such persons parties to such litigation in addition to the guardian of such weak-minded person or committee of such lunatic.

Practice.
Litigation in which lunatics or weak-minded persons are concerned.

Process.

Parties.

Section 2. In all cases now pending or hereafter begun in any of the courts of this Commonwealth in which a weak-minded person or lunatic is a party, any blood relative of such weak-minded person or lunatic may intervene as a party in interest, with same force and effect as if originally served in such case.

Intervention of blood relatives

Section 3. All acts and parts of acts inconsistent with this act are hereby repealed.

Repeal.

APPROVED—The 4th day of May, A. D. 1921.

WM. C. SPROUL.