

*of the first class on or before the first day of July, and except in cities of the first class, on or before the first day of September [first] of each year.*

APPROVED—The 14th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 381.

AN ACT

To amend section twenty-three of the act, approved the first day of June, one thousand eight hundred and 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," providing that no tax on gross receipts shall be collected from any municipality for any public utility heretofore or hereafter owned and operated or for any public utility service furnished.

Taxation.

Section 23 of act  
of June 1, 1889  
(P. L. 420),  
amended.

Section 1. Be it enacted, &c., That section twenty-three of the act, approved the first day of June, one thousand eight hundred and 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," is hereby amended to read as follows:

Tax on gross re-  
ceipts of utility  
companies.

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, street passenger railway company, and every other company, 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 owning, operating or leasing to or from another corporation, company, association, joint stock association or limited partnership, any railroad, pipe line, slack water navigation, street passenger railway, canal or other device for the transportation of freight or passengers or oil, and every telephone or telegraph company incorporated under the laws of this or any other State or of the United States and doing business in this Commonwealth, and every express company, incorporated or unincorporated, doing business in this Commonwealth, and every firm, copartnership or joint stock company or association doing express business in this Commonwealth, and every electric light company, and every palace car and sleeping car company, incorporated or unincorporated, doing business in this

Commonwealth, shall pay to the State Treasurer a tax of eight mills upon the dollar upon the gross receipts of said corporation, company or association, limited partnership, firm or copartnership, received from passengers and freight traffic transported wholly within this State, and from telegraph, telephone or express business done wholly within this State, or from business of electric light companies, and from the transportation of oil done wholly within the State; the said tax shall be paid semi-annually upon the last days of January and July in each year; 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, firm, copartnership, limited partnership, joint-stock association or corporation, to transmit to the Auditor General a statement, under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, joint-stock associations or limited partnerships, derived from all sources, and of gross receipts from business done wholly within the State, during the preceding six months ending on the first days of January and July in each year; and if any such company, firm, copartnership, joint-stock association, association or limited partnership or corporation, shall neglect or refuse for a period of thirty days after such tax becomes due, to make said returns or to pay the same, the amount thereof, with an addition of ten per centum thereto, shall be collected for the use of the Commonwealth as other taxes are recoverable by law: Provided, That in any case where the works of one corporation, company, joint-stock association or limited partnership are leased to and operated by another corporation, company, association or limited partnership, the taxes imposed by this section shall be apportioned between the said corporations, companies, associations or limited partnerships 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, association or limited partnership operating the works, and upon payment by the said company, corporation, association or limited partnership of a tax upon the receipts, as herein provided, derived from the operation thereof, the corporation, company, joint-stock association or limited partnership from which the said works are leased, shall not be held liable under this section for any tax upon the proportion of said receipts received by it as rental for the use of said works. *Nothing contained in this act shall be construed to impose any tax upon any municipality nor upon the gross receipts derived from any municipally owned and operated public utility or from any public utility service furnished by any municipality.*

Rate.

Time of payment.

Report to Auditor General.

Neglect or refusal to report.

Proviso.

Where works leased to another company.

Not to apply to municipally owned utilities.

No tax to be collected from municipality.

*No tax shall be collected under the provisions of this act from any municipality upon the gross receipts derived from the ownership and operation of any public utility or from the furnishing by any municipality of any public utility service prior to the passage of this amendment.*

APPROVED—The 13th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 382.

AN ACT

Authorizing the Secretary of Highways, with the approval of the Governor, to establish the width and lines of State highways for future construction where it appears uneconomical to widen existing highways; providing for acknowledgment by the Secretary of Highways and recording of plans therefor in the proper county; and providing further that no allowance shall be made for buildings or improvements erected or made within the limits of any such highway; and providing for the payment of damages.

State highways.

Future location and width of proposed highways.

Description and plan to be prepared.

Description and plan to be recorded.

No improvements to be made within limits of plan.

Damages for taking private property.

Section 1. Be it enacted, &c., That the Secretary of Highways, with the approval of the Governor, may designate the future location and width of the proposed highway and continue to maintain the present highway until such time as the amount of traffic warrants the construction of the new highway designated.

Section 2. Whenever the Secretary of Highways shall establish the width and lines of any such highway he shall cause a description and plan thereof to be made, showing the center line of said highway and the established width thereof, and shall attach thereto his acknowledgment.

Thereupon such description, plan, and acknowledgment shall be recorded in the office of the recorder of deeds of the proper county in a separate book kept for such purpose, which shall be furnished to the recorder of deeds by the county commissioners at the expense of the county.

Section 3. No owner or occupier of lands, buildings, or improvements shall erect any building or make any improvements within the limits of any State highway the width and lines of which have been established and recorded, as provided in this act, and if any such erection or improvement shall be made no allowance shall be had therefor by the assessment of damages.

Section 4. Any damages sustained by the taking of private property under the provisions of this act shall be ascertained and paid in the same manner as