

AN ACT

To amend section thirty-two as amended of an act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred 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," providing the method for the taxation of stock of corporations incorporated in Pennsylvania and other states.

Inheritance taxes.

Section 32, act of June 20, 1919 (P. L. 521), as amended by act of July 12, 1923 (P. L. 1078), further amended.

Section 1. Be it enacted, &c., That section thirty-two of an act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred 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," which was amended by section five of an act, approved the twelfth day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, ten hundred seventy-eight), entitled "An act to amend an act, approved June twentieth, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred 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,' as amended," is hereby further amended to read as follows:

Section 32. On the transfer of property in this Commonwealth of a nonresident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations who would have been taxable under this act if such decedent had been a resident of this Commonwealth, such property located within this Commonwealth shall be subject to a tax, which said tax shall bear the same ratio to the entire tax which the said estate of such decedent would have been subjected to under this act if such nonresident decedent had been a resident of this Commonwealth and all his property, real and personal, had been located within this Commonwealth as such property located in this Commonwealth bears to the entire estate of such nonresident decedent wherever situated: Provided, That nothing in this clause contained shall apply to any specific bequest or devise of property in this Commonwealth: *And provided further, That as to shares of capital stock of a corporation incorporated in more than one state, including this Commonwealth, only that proportion of the value of such shares shall be deemed, for purposes of this article, as property of a nonresident decedent within this Commonwealth as the value of the property of such corporation located within this Commonwealth bears to the entire value of the property of such corporation wherever located.*

Nonresident.

Rates of tax.

Proviso.

APPROVED—The 22d day of June, A. D. 1931.

GIFFORD PINCHOT

No. 221

AN ACT

To amend section five hundred and nine of the act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred ninety-eight), entitled "An act for the prevention and treatment of mental diseases, mental defect, epilepsy, and inebriety; regulating the admission and commitment of mental patients to hospitals for mental diseases and institutions for mental defectives and epileptics; governing the transfer, discharge, interstate rendition, and deportation of mental patients; providing for the payment by individuals, counties, or the Commonwealth of the cost of the admission, care, and discharge of mental patients; and imposing penalties," by clarifying the provisions of said section.

Section 1. Be it enacted, &c., That section five hundred and nine of the act, approved the eleventh day of July, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred ninety-eight), entitled "An act for the prevention and treatment of mental diseases, mental defect, epilepsy, and inebriety; regulating the admission and commitment of mental patients

Mental Health Act.

Section 509, act of July 11, 1923 (P. L. 998), added by act of April 25, 1929 (P. L. 700), amended.