

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.

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," which was added thereto by the act, approved the twenty-fifth day of April, one thousand nine hundred and twenty-nine (Pamphlet Laws, seven hundred), is hereby amended to read as follows:

Maintenance col-
lections by the
Department of
Revenue.

Section 509. All moneys *whatsoever* due [to the Commonwealth] from the estate of a mental patient, or the persons liable under existing laws for such patient's support, for the care and maintenance, including clothing, of such patient in a mental hospital owned and operated by the Commonwealth, shall be collected by the Department of Revenue, as collection agency for such institution, and shall be promptly transmitted by the Department of Revenue to the State Treasurer. For amounts due the Commonwealth from the counties or poor districts, under existing laws, for the care and maintenance, including clothing, of the criminal insane, indigent and partly indigent insane, in a mental hospital owned and operated by the Commonwealth, the Department of Revenue shall promptly, after the last day of each calendar month, transmit to the county commissioners of the several counties *or the directors of the poor of the several poor districts* a certified account of the expenses of the care and maintenance, including clothing, of insane prisoners or indigent and partly indigent inmates, as the case may be, for such calendar month, together with an order payable to the Department of Revenue, drawn on the county commissioners of the county, or treasurer of the poor district, who shall accept and promptly pay same to the Department of Revenue: Provided, That the aforesaid accounts and orders rendered as of the thirty-first day of July, one thousand nine hundred and twenty-nine, shall include all amounts due the Commonwealth from the counties or poor districts that shall have accrued since the last prior billing of the said counties or poor districts by the boards of trustees of the aforesaid institutions: And provided further, That said orders drawn for the payment of the care and maintenance, including clothing, of the indigent and partly indigent insane shall be of such amounts as are now or shall hereafter be fixed by law.

Criminal indigent
and partly in-
digent insane.

Monthly account
of expenses.

Proviso.

Proviso.

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

GIFFORD PINCHOT