

No. 250
AN ACT

Providing for the settlement of capital stock tax in the cases of corporations, joint-stock associations, limited partnerships, and companies which own assets which are exempted or relieved from capital stock tax.

Section 1. Be it enacted, &c., That whenever any corporation, joint-stock association, limited partnership, or company, subject to tax upon its capital stock imposed by and under the laws of this Commonwealth, owns assets which are exempted or relieved from the capital stock tax under the laws of this Commonwealth, the proportion of the capital stock exempted or relieved from the capital stock tax, by reason of the ownership of such assets, shall be the proportion which the value of such assets bears to the value of the total assets owned by such corporation, joint-stock association, limited partnership, or company.

Taxation.
Capital stock tax.

Proportion of exemption where certain assets are exempt.

Section 2. The provisions of this act shall be applicable to the settlements of capital stock taxes for the year ending the thirty-first day of December, one thousand nine hundred and thirty, and for all calendar and fiscal years ending thereafter.

Application of act.

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 All acts and parts of acts inconsistent with this act are hereby repealed.

Repeal.

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

GIFFORD PINCHOT

No. 251
AN ACT

To amend paragraph (d) of section seven of the act, approved the twelfth day of July, one thousand nine hundred and thirteen (Pamphlet Laws, seven hundred nineteen), entitled "An act regulating certain political parties; providing for and regulating the nomination of candidates of such political parties for certain public offices, the election of delegates and alternate delegates to national party conventions, and of certain party officers, including State committeemen; a method whereby electors of such political parties may express their choice of candidates for the office of President of the United States; and the payment by the several counties, and their reimbursement by the State, of the expenses of the same; authorizing the State committee of a political party to make, and to alter, amend, and revoke rules; and providing penalties for the violation of the provisions of this act, and for the punishment of certain offenses provided for herein; and repealing inconsistent legislation," as amended, changing the number of signers required on the nomination petitions of candidates for the office of magistrate in cities of the first class.

Section 1. Be it enacted, &c., That paragraph (d) Primary elections.

Political parties.**Nomination of candidates.**

Paragraph (d), section 7, act of July 12, 1913 (P. L. 719), as amended by act of July 9, 1919 (P. L. 839), further amended.

of section seven of the act, approved the twelfth day of July, one thousand nine hundred and thirteen (Pamphlet Laws, seven hundred nineteen), entitled "An act regulating certain political parties; providing for and regulating the nomination of candidates of such political parties for certain public offices, the election of delegates and alternate delegates to national party conventions, and of certain party officers, including State committeemen; a method whereby electors of such political parties may express their choice of candidates for the office of President of the United States; and the payment by the several counties, and their reimbursement by the State, of the expenses of the same; authorizing the State committee of a political party to make, and to alter, amend, and revoke rules; and providing penalties for the violation of the provisions of this act, and for the punishment of certain offenses provided for herein; and repealing inconsistent legislation," as amended by section one of the act, approved the ninth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, eight hundred thirty-nine), entitled "An act to amend sections seven, ten, thirteen, fourteen and fifteen of an act entitled 'An act regulating certain political parties; providing for and regulating the nomination of candidates of such political parties for certain public officers, the election of delegates and alternate delegates to national party conventions, and of certain party officers, including State committeemen; a method whereby electors of such political parties may express their choice of candidates for the office of President of the United States; and the payment by the several counties, and their reimbursement by the State, of the expenses of the same; authorizing the State committee of a political party to make, and to alter, amend, and revoke rules; and providing penalties for the violation of the provisions of this act and for the punishment of certain offenses provided for herein; and repealing inconsistent legislation,' approved the twelfth day of July Anno Domini one thousand nine hundred and thirteen (Pamphlet Laws, seven hundred nineteen), as amended, so as to provide fully how many official and specimen ballots shall be provided for each party at the primaries and to whom the same shall be delivered, what other election materials shall be furnished, and what printed instructions shall be given voters and election officers, how the official ballots shall be given to qualified electors, how party membership shall be evidenced, and how and when it may be challenged, how the vote shall be counted, recorded, and returned by the election officers, what shall be done with the ballots voted, their stubs, and the unused, spoiled, and void ballots, tally papers, oaths of election officers, affidavits of votes, et cetera, lists of voters of each party,

triplicate and other return sheets, and who shall have the custody of same; to require the return and public inspection of all the spoiled and unused ballots from each election district before the computation of any returns therefrom; to prescribe the method of computing and canvassing such returns publicly; to provide who shall constitute the return board for any county wherein one or more of the commissioners are candidates at any primary; to regulate the manner of correcting apparent errors in certain returns, and the opening of ballot-boxes, and the recounting of votes, when any county commissioner, prothonotary, or judge of the court of common pleas deems it necessary in order to obtain a correct count or upon the petition of three electors averring fraud or error; to assure the right of any authorized representative of any party or candidate to hear, record, and check up the returns as read, as well as to inspect the same and any other public documents relating to any primary election; to allow any person aggrieved by any decision of the county commissioners or prothonotary to appeal therefrom to the court of common pleas of the proper county; to make certain violations of said act, as amended hereby, misdemeanors; and to provide penalties for the punishment of such offenses; to provide that nomination petitions of candidates for any municipal office to be filled by a vote of the electors of a senatorial district shall be signed by at least two hundred qualified electors of such district; and to repeal inconsistent legislation," is hereby further amended to read as follows:

(d) If for the office of a Member of the State House of Representatives, or for the office of member of the State committee, or an office to be voted for by the electors of the entire county, by at least one hundred qualified electors, *except for the office of magistrate in cities of the first class, in which case it must be signed by at least one thousand qualified electors.*

Nomination
petitions.

Representatives.

Committeemen.

Magistrates in
cities of first
class.

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

GIFFORD PINCHOT

No. 252

AN ACT

To amend sections one, two, and three of the act, approved the twentieth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, three hundred eleven), entitled "An act providing for a more equitable method of assessing capital stock tax against corporations, limited partnerships, joint-stock associations, and companies, in certain cases," by restricting exemptions provided therein.

Section 1. Be it enacted, &c., That section one of the act, approved the twentieth day of April, one thousand

Taxation.

Capital stock tax.