

twenty-one of the act, amended by this act, pertaining to the taxation of the capital stock of foreign corporations, which were made inapplicable and inoperative thereto by this amendment, shall thereupon become operative and applicable in respect to such corporations, from the effective date of this act, and such corporation shall for that period and thereafter be taxed to the same extent and in the same manner, as if this amendment had not been enacted. In such event any taxes, which were settled under this act, shall, to the extent that such taxes have been paid and are unrefunded, be credited against the taxes settled and imposed for the same period, under the provisions of said section twenty-one, which are again made operative and applicable to foreign corporations by this section: Provided, That, if such credit exceeds the taxes due, the excess may be refunded upon application being made to the Board of Finance and Revenue in the manner prescribed by law.

Section 3. This act shall become effective immediately upon its final enactment. When effective.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

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No. 56

AN ACT

To further amend the act, approved the first day of June, one thousand eight hundred 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," by increasing for a limited period of time the rate of tax imposed by the act upon the gross receipts of certain companies, limited partnerships, associations, joint-stock associations, copartnerships, and persons.

Section 1. Be it enacted, &c., That section twenty-three of the act, approved the first day of June, one thousand eight hundred 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," as last amended by the act, approved the sixth day of August, one thousand nine hundred thirty-six (Special Session of one thousand nine hundred thirty-six—Pamphlet Laws, eighty-seven), is hereby further amended to read as follows:

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, and every other company, association,

Section 23, act of June 1, 1889 (P. L. 420), as last amended by act of August 6, 1936 (Special Session—P. L. 87), further amended.

Tax on gross receipts of utility companies.

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 every copartnership, person, or persons owning, operating or leasing to or from another corporation, company, association, joint-stock association, limited partnership, copartnership, person or persons, any railroad, pipe line, conduit, steamboat, canal, slack water navigation, or other device for the transportation of freight, passengers, baggage, or oil, except taxicabs, motor buses and motor omnibuses, and every limited partnership, association, joint-stock association, corporation or company engaged in, or hereafter engaged in, the transportation of freight or oil within this State, and every telephone company, telegraph company, express company, electric light company, water-power company, hydro-electric company, palace car company, and sleeping car company, 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 every limited partnership, association, joint-stock association, copartnership, person or persons, engaged in telephone, telegraph, express, electric light and power, water-power, hydro-electric, palace car or sleeping car business in this Commonwealth, shall pay to the State Treasurer, through the Department of Revenue, a tax of fourteen mills for the six months' periods ending June thirtieth, one thousand nine hundred thirty-five; December thirty-first, one thousand nine hundred thirty-five; and June thirtieth, one thousand nine hundred thirty-six; and twenty mills for the six months' [period] *periods* ending December thirty-first, one thousand nine hundred thirty-six; *June thirtieth and December thirty-first, one thousand nine hundred thirty-seven; and June thirtieth and December thirty-first, one thousand nine hundred thirty-eight*; and eight mills thereafter upon the dollar of the gross receipts of said corporation, company or association, limited partnership, joint-stock association, copartnership, person or persons, received from passengers, baggage, and freight transported wholly within this State, from telegraph or telephone messages transmitted wholly within the State, from express, palace car or sleeping car business done wholly within this State, or from electric light and power, water-power, and hydro-electric business, and from the transportation of oil done wholly within the State. The said tax shall be paid within the time prescribed by law for the payment

Rate.

Time of  
payment.

of taxes settled by the Department of Revenue; 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, copartnership, limited partnership, association, joint-stock association or corporation, or person or persons, to transmit to the Department of Revenue on or before the first days of February and August of each year a statement, under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, associations, joint-stock associations, limited partnerships, person or persons, derived from all sources, and of gross receipts from business done wholly within the State, during the period of six months immediately preceding the first days of January and July of each year. The time for filing reports may be extended, estimated settlements may be made by the Department of Revenue if reports are not filed, and the penalties for failing to file reports and pay the tax shall be as prescribed by the laws defining the powers and duties of the Department of Revenue: Provided, That in any case where the works of any corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons are operated by another corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations, joint-stock associations, limited partnerships, person or persons 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, copartnership, association, joint-stock association, limited partnership, person or persons operating the works, and upon payment by the said company, corporation, copartnership, association, joint-stock association, limited partnership, person or persons of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons shall be held liable under this section for any tax upon the proportion of said receipts received by said corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons for the use of said works.

Proviso.

Apportionment where works operated by another company.

This act shall be construed to apply to municipalities, and to impose a tax upon the gross receipts derived from any municipally owned and operated public utility or from any public utility service furnished by any municipality, to the extent of such gross receipts as are derived from business done outside the limits of the municipality, operating the public utility service.

Applies to municipalities.

When effective.

Section 2. This act shall become effective immediately upon its final enactment.

APPROVED—The 8th day of April, A. D. 1937.

GEORGE H. EARLE

No. 57

AN ACT

To further amend section four of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," by imposing an additional tax on liquid fuels for a limited period of time; and making further provision for the determination and payment of the tax.

"The Liquid Fuels Tax Act."

Section 4, act of May 21, 1931 (P. L. 149), as last amended by act of June 21, 1935 (P. L. 412), further amended.

Section 1. Be it enacted, &c., That section four of the act, approved the twenty-first day of May, one thousand nine hundred thirty-one (Pamphlet Laws, one hundred forty-nine), entitled "An act imposing a State tax, payable by those herein defined as distributors, on liquid fuels used or sold and delivered within the Commonwealth, which are ordinarily, practically, and commercially usable in internal combustion engines for the generation of power; providing for the collection and lien of the tax, and the distribution and use of the proceeds thereof; requiring such distributors to secure permits, to file corporate surety bonds and reports, and to retain certain records; imposing duties on retail dealers, common carriers, county commissioners, and such distributors; providing for rewards; imposing certain costs on counties; conferring powers and imposing duties on certain State officers and departments; providing for refunds; imposing penalties; and making an appropriation," as amended by the act, approved the twenty-first day of June, one thousand nine hundred thirty-five (Pamphlet Laws, four hundred twelve), is hereby further amended to read as follows:

Permanent tax.

Section 4. Imposition of Tax; Exemptions and Deductions.—A permanent State tax of three cents a gallon, or fractional part thereof, is hereby imposed and assessed