

heretofore granted to said party and other organizations with the same revolutionary purpose by the Commonwealth of Pennsylvania, the same are hereby terminated.

Whoever, therefore, being a member of the Communist Party of the United States or any other organization, no matter how named, whose object or purpose is to overthrow the Federal or State government by force and violence, knowing the revolutionary object or purpose thereof, or, whoever participates in the revolutionary activities of the Communist Party or any other organization with the same revolutionary purpose, knowing the revolutionary object or purpose thereof, is guilty of a felony, and, upon conviction thereof, shall be sentenced to imprisonment for not exceeding twenty (20) years, or fined not exceeding ten thousand dollars (\$10,000), or both.

Membership in such party or similar organizations or participation in their activities made unlawful, in certain cases.

Penalties.

APPROVED—The 21st day of December, A. D. 1951.

JOHN S. FINE

No. 455

AN ACT

To further amend section two of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws 521), entitled, as amended, "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 non-resident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; 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," by increasing the rate of tax in certain instances from ten per centum to fifteen per centum.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section two of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws 521), entitled, as amended, "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; defining and

Taxation.

Section 2, act of June 20, 1919, P. L. 521, as last amended by act of May 27, 1943, P. L. 757, and act of June 4, 1943, P. L. 868, further amended.

taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; 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 last amended by the act, approved the twenty-seventh day of May, one thousand nine hundred forty-three (Pamphlet Laws 757), and the act, approved the fourth day of June, one thousand nine hundred forty-three (Pamphlet Laws 868), is hereby further amended to read as follows:

Rate of direct tax.

Section 2. All taxes imposed by this act shall be imposed upon the clear value of the property subject to the tax and shall be at the rate of two per centum upon the clear value of the property, subject to such tax passing to or for the use of father, mother, husband, wife, children, lineal descendants born in lawful wedlock, legally adopted children, children of a former husband or wife, or the wife or widow of the son, of a person dying seized or possessed thereof, and also on the clear value of such property passing from the mother of an illegitimate child, or from any person of whom the mother is a lineal descendant, to such child, his wife, or widow, and passing from an illegitimate child to his mother; and at the rate of [ten] *fifteen* per centum upon the clear value of the property subject to such tax passing to or for the use of any other person or persons, bodies corporate or politic; to be paid for the use of the Commonwealth: Provided, That when the transfer is by the intestate laws of this Commonwealth and at the expiration of seven years from the date of the death of the intestate the estate of the intestate has not been distributed, the taxes imposed by this act shall be at the rate of eighty per centum upon the clear value of the property, subject to such tax passing to or from the use of a first cousin or other relative more remote in degree than a first cousin, and the taxes imposed by this proviso are imposed upon every transfer by the intestate laws of this Commonwealth of an estate or a portion of an estate, which estate or portion thereof shall not have been distributed prior to the passage of this act. In ascertaining the clear value of such *estates, the only deductions to be allowed from the gross values of such estates by the register of wills shall be the debts of the decedent, reasonable and customary funeral expenses, bequests, or devises in trust, in reasonable amounts, the

Rate of collateral tax.

Proviso.

Allowable deductions.

* "estate" in original.

entire interest or income from which is to be perpetually applied to the care and preservation of the family burial lot or lots, their enclosures and structures erected thereon, reasonable expenses for the erection of monuments or grave stones, grave and lot markers and the expenses of the administration of such estates, and no deduction whatsoever shall be allowed for or on account of any taxes paid on such estates to the Government of the United States or to any other State or Territory, except as otherwise provided in section one of this act: Provided, That the deductions herein allowed in the case of any indebtedness of the decedent shall, when founded upon a promise or agreement, be limited to the extent that they were contracted bona fide and for an adequate and full consideration in money or money's worth: And provided further, That whenever the allowance of any deduction by the register of wills from the gross value of such estates shall be in dispute, the question of allowance shall be determined by the court having jurisdiction of the accounts of the personal representative of the decedent in the adjudication made by such court upon any such account, and unless either party shall, by exceptions to the account or to the adjudication thereon duly presented as provided by law, raise its objection to the allowance or disallowance of a deduction for any credit claimed in the account or any award made in the adjudication, as the case may be, the adjudication confirming the account or making the award shall conclusively establish that the deduction should be allowed or disallowed, as the case may be.

Proviso.

Further proviso.

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

Act effective immediately.

APPROVED—The 21st day of December, A. D. 1951.

JOHN S. FINE

No. 456

AN ACT

Authorizing council of cities of the second class to fix the salaries of the mayor and the council members of such cities and to provide for the assessment and retention of fines for absence of councilmen from meetings.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. The salary of the mayor of cities of the second class of this Commonwealth shall be fixed by the council of said cities in a sum not to exceed twenty thousand dollars (\$20,000) per annum, which salary shall not be increased or diminished during the term for which he shall have been elected.

Cities of second class.

Council authorized to fix salaries of mayor and council members in such cities.