

*tion for retirement. Any contributor who has purchased an annuity under the provisions of subsection six point one of section eight of this act may forfeit such annuity, and direct that the money paid into the School Employes Retirement Fund therefor be applied to the contributions required by this section.*

Forfeiture of annuity and direction that money paid therefor be applied to required contributions.

APPROVED—The 27th day of December, A. D. 1951.

JOHN S. FINE

No. 478

AN ACT

To amend the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws 420), 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," with respect to the State tax on gross premiums, premium deposits and assessments received from insurance business transacted within this Commonwealth.

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

Taxation of insurance companies.

Section 1. Section 24 of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws 420), 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the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," and all its amendments, are hereby repealed: Provided, however, That section two of the act, approved the twenty-eighth day of June, one thousand eight hundred ninety-five (Pamphlet Laws 408), as amended, shall remain in full force and effect.

Section 24, act of June 1, 1889, P. L. 420, and all its amendments, repealed.

Proviso: Section 2, act of June 28, 1895, P. L. 408, as amended, to remain in full force and effect.

Section 2. Said act is hereby amended by adding thereto a new section 24, to read as follows:

Said act amended by adding thereto a new section 24.

*Section 24. It shall be the duty of the president, secretary or other proper officer of each and every insurance company, association or exchange, incorporated by or under any law of this Commonwealth, except purely mutual beneficial \*associations whose funds for the benefit of members, their families or heirs are made up entirely of the weekly, monthly, quarterly, semi-annual or annual contributions of their members and the accumulated interest thereon, to make report in writing to the Department of Revenue, on or before the fifteenth day of March in each year, setting forth the entire amount*

Report to be filed.

Contents of report.

\* "association" in original.

Rate and pay-  
ment of tax.

Proviso: Allow-  
ance of credit.

Allowable  
deductions.

Proviso: Rate of  
tax upon pre-  
miums of  
foreign insur-  
ance companies.

Penalties.

*of premiums, premium deposits or assessments received by such company, association or exchange during the year ending with the thirty-first day of December preceding, whether the said premiums, premium deposits or assessments were received in money or in the form of notes, credits or any other \*substitutes for money, and whether the same were collected in this Commonwealth or elsewhere; and every such company, association or exchange shall pay into the State Treasury, through the Department of Revenue, within the time prescribed by law for the payment of State taxes settled by the Department of Revenue, in addition to any other taxes to which it may be liable, a tax of two per centum upon the gross amount of said premiums, premium deposits and assessments received from business transacted within this Commonwealth: Provided, however, That a credit, not exceeding sixty per centum of the tax imposed by this act, shall be allowed in the payment of said tax, for the capital stock and corporate net income taxes paid to the Commonwealth for the same period or the fiscal year ending in said period.*

*Such company, association or exchange, in reporting for taxation, may deduct from the gross premiums, premium deposits and assessments, all amounts returned on policies cancelled or not taken and all premiums received for reinsurance; and mutual companies, associations, exchanges and stock companies with participating features, in addition to the aforesaid deductions, may deduct that portion of the advanced premiums, premium deposits or assessments returned in cash or credited to members or policyholders, whether as dividends, earnings, savings or return deposits, upon the expiration \*\*or termination of their contracts, and notes or other obligations received by mutual insurance companies to secure contingent premium liabilities, to the extent that no assessment has been made and collected against said notes or obligations: Provided, That hereafter the annual tax upon premiums of insurance companies of other states or foreign governments shall be at the rate of two per centum upon the gross premiums, premium deposits and assessments, of every character and description, received from business done within this Commonwealth within the entire calendar year preceding. The penalties for failure to make report and pay the tax as herein required shall be as provided by law.*

\* "substitute" in original.

\*\* "of" in original.

Section 3. This amendment shall be effective as to the tax upon gross premiums, premium deposits and assessments received during the calendar year one thousand nine hundred fifty-one and during the calendar year one thousand nine hundred fifty-two.

Act effective during calendar years 1951 and 1952.

APPROVED—The 27th day of December, A. D. 1951.

JOHN S. FINE

No. 479

AN ACT

Regulating the use of machinery powered by internal combustion engines or motors in coal mines.

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

Coal mines.

Section 1. The use of machinery powered by an internal combustion engine or motor in any coal mine within this Commonwealth is hereby prohibited: Provided, That the Secretary of Mines may, if he is satisfied that it will not be injurious to the health or safety of the employes, authorize the use of Diesel powered machinery, under such reasonable, general or special rules and regulations as he may from time to time promulgate.

Use of certain machinery in coal mines prohibited.

Proviso: Secretary of Mines may authorize use of Diesel powered machinery.

Section 2. Any person who shall violate, or cause or permit any of his employes to violate, any of the provisions of this act, or any general or special rule or regulation promulgated by the Secretary of Mines under the authority of this act, shall, upon summary conviction before a magistrate, be sentenced to pay a fine of one hundred dollars (\$100) and costs of prosecution, and in default of the payment thereof, sentenced to undergo imprisonment for fifteen (15) days.

Violations of act.

Penalty.

Each and every day's continuance in the violation of the provisions of this act, or any general or special rule or regulation promulgated by the Secretary of Mines under the authority of this act, shall be a separate and distinct offense. All fines imposed pursuant to this act shall be paid to the Commonwealth, through the Department of Revenue.

Construction.

Disposition of fines.

APPROVED—The 28th day of December, A. D. 1951.

JOHN S. FINE