

otherwise provided by this act, a further State annuity which shall be equivalent to the amount, if any, by which such retirement allowance otherwise payable is less than one thousand two hundred dollars (\$1200) annually where the contributor has twenty-five years or more of credited service in this Commonwealth, or if less than twenty-five years of such service then such proportional amount of such one thousand two hundred dollars (\$1200) as the years of such credited service bear to twenty-five years.

If the whole or any portion of such superannuation retirement allowance is based upon membership in the one one hundred-sixtieth (1-160) class, then in the calculations relating to the twelve hundred dollar annual minimum an adjustment shall be made as to such superannuation retirement allowance or any portion thereof in the ratio that one one-hundredth (1-100) bears to one one hundred-sixtieth (1-160).

In the event that a beneficiary is receiving a reduced superannuation retirement allowance because of having elected an option, such additional State annuity, if any, shall be related to the amount of the full retirement allowance he would have received if no option had been elected, and in the event that a beneficiary when entering upon a superannuation retirement allowance has elected an option providing for a survivor annuity and the beneficiary has later died and the survivor beneficiary is in receipt of a survivor annuity, then the additional State annuity, if any, payable to such survivor beneficiary shall be such reduced amount as under the rules is related to the additional State annuity, if any, which would have been payable to the retired member if such option had not been elected.

(b) The General Assembly shall from time to time appropriate moneys sufficient to make payments under this section based on estimates submitted by the board.

Section 3. The provisions of this act shall become effective ninety days after its final enactment.

Act effective 90
days after final
enactment.

APPROVED—The 19th day of January, A. D. 1952.

JOHN S. FINE

No. 623

AN ACT

To further amend clause (a) of section 503 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts

due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," by clarifying the provisions relating to the jurisdiction and duty of the Board of Finance and Revenue to hear and determine certain petitions for refund, by clarifying the provisions relating to the time for filing of certain petitions for refunds, and eliminating obsolete provisions.

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

Section 1. Clause (a) of section 503 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or

"The Fiscal Code."

Clause (a) of section 503, act of April 9, 1929, P. L. 343, as last amended by act of May 15, 1945, P. L. 528, further amended.

creditor of the Commonwealth," as last amended by the act, approved the fifteenth day of May, one thousand nine hundred forty-five (Pamphlet Laws 528), is hereby further amended to read as follows:

Section 503. Refunds of State Taxes, License Fees, Et Cetera.—The Board of Finance and Revenue shall have the power, and its duty shall be,

(a) To hear and determine any petition for the refund of taxes, license fees, penalties, fines, bonus, or other moneys paid to the Commonwealth and to which the Commonwealth is not rightfully or equitably entitled and, upon the allowance of any such petition, to refund such taxes, license fees, penalties, fines, bonus, or other moneys, out of any appropriation or appropriations made for the purpose, or to credit the account of the person, association, corporation, body politic, or public officer entitled to the refund. The jurisdiction of the Board of Finance and Revenue to hear and determine a petition for refund, as aforesaid, shall not be affected or limited by the fact that proceedings under sections [1102,] 1103 or 1104 of this act, involving the same tax or bonus and period for which a refund is sought, are pending, *have been withdrawn*, or have been *otherwise closed*, provided such proceedings relate to other objections than those raised in the petition for refund, *or the fact that a petition under section 1102 of this act involving the same tax or bonus and period and involving either the same or different questions than those raised in the petition for refund is pending has been withdrawn or has been otherwise closed*. All such petitions for refund must be filed with the board within two years of the payment of which refund is requested, or within two years of the settlement in the case of taxes or bonus, whichever period last expires, except

(1) Where a petition for refund filed by a domestic or foreign corporation involves the valuation of its capital stock, or in case of a foreign corporation the valuation of its tangible property for bonus purposes, or where a petition for refund filed by a bank, title insurance or trust company involves the valuation of its shares of stock, such petition must be filed with the board within one year of the payment of which refund is requested, or within one year of the settlement of such taxes or bonus, whichever period last expires.

(2) When the estate upon which any transfer inheritance tax has been paid shall have consisted in whole or in part of a partnership, or other interest of uncertain value, or shall have been involved in litigation, by reason whereof there shall have been an overvaluation of that portion of the estate on which the tax has been assessed

and paid, which overvaluation could not have been ascertained within said period of two years. In such case, the application for repayment shall be made to the Board of Finance and Revenue, within one year from the termination of such litigation, or ascertainment of such overvaluation.

(3) When a court of record has adjudged a person to be legally dead, and thereafter, in the settlement of his or her estate, a transfer inheritance tax shall have been paid on such estate, and, after such payment has been made, such person shall reappear and the court shall rescind its order and adjudication. In such case, the petition to the board shall be filed within six months after the court shall have rescinded its order and adjudication.

(4) When any tax or other money has been paid to the Commonwealth, under a provision of an act of Assembly subsequently held by final judgment of a court of competent jurisdiction to be unconstitutional, or under an interpretation of such provision subsequently held by such court to be erroneous. In such case, the petition to the board [shall] *may* be filed *either prior or subsequent to such final judgment but must be filed* within five years of the payment of which a refund is requested, or within five years of the settlement of such taxes, bonus or other moneys due the Commonwealth, whichever period last expires. [But the limitation of five years, herein prescribed, shall not be deemed to apply in the case of applications for refunds of taxes paid on liquid fuels by political subdivisions prior to the effective date of this amendment, where, by court decision, it has been held that the collection of such tax was erroneous and without authority of law, if application for such refunds shall be made within two years after the effective date of this amendment. The aforesaid limitation of five years shall likewise not be deemed to apply in the case of applications for refunds of taxes paid on certain alcohol usable for beverage purposes under the provisions of the act, approved the twenty-second day of November, one thousand nine hundred and thirty-three (Pamphlet Laws 5), entitled "An act imposing a State floor tax on alcohol usable for beverage purposes and certain alcoholic liquors in the Commonwealth between the date this act becomes effective and the date the Twenty-first Amendment to the Constitution of the United States is ratified; describing the method and manner of collection of such tax; conferring powers and imposing duties on certain State officers and departments, and certain individuals, firms and corporations; and imposing penalties," where by court decision it has been held that the imposition or collection of such

tax was erroneous and without authority of law, if application for such refunds shall be made within two years after the effective date of this amendment.] *The board shall have jurisdiction to hear and determine any petition for refund filed prior to such final judgment only if, at the time of the filing thereof, proceedings are pending in a court of competent jurisdiction wherein the claims of unconstitutionality or erroneous interpretation made in the petition for refund may be established, and in such case the board shall not act upon the petition for refund until the final judgment determining the question or questions involved in such petition has been handed down.*

Act effective immediately.

Jurisdiction of Board of Finance and Revenue to hear and determine certain petitions for refund extended.

Section 2. The provisions of this act shall become effective immediately upon final enactment; and the jurisdiction of the Board of Finance and Revenue to hear and determine petitions for refund, as such jurisdiction is prescribed in this act, shall extend to all petitions for refund on file with said board at the time of final enactment of this act.

APPROVED—The 19th day of January, A. D. 1952.

JOHN S. FINE

No. 624

AN ACT

To promote the uniform development of Allegheny County; creating the Metropolitan Study Commission of Allegheny County; defining its powers and duties; conferring powers and imposing duties upon the Governor and the governing bodies of political subdivisions.

Metropolitan Study Commission of Allegheny County.

Purpose and creation of commission.

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

Section 1. In order to promote the uniform development of the one hundred twenty-nine municipalities within Allegheny County and to encourage those municipalities to cooperate in meeting the problems attendant to the tremendous growth of Allegheny County in recent years, there is hereby created a commission to be known as the Metropolitan Study Commission of Allegheny County.

Composition of commission.

Section 2. The commission shall consist of fourteen members to be appointed by the Governor from nominations made by the following: Allegheny Conference on Community Development, the Pennsylvania Economy League, the Pittsburgh Chamber of Commerce, the American Federation of Labor, the Congress of Industrial Organizations, the Allegheny County Association of Township Commissioners, the Allegheny County