

No. 518

AN ACT

Amending the act of August twenty-four, one thousand nine hundred fifty one (Pamphlet Laws 1405), entitled "An act relating to the apportionment of estate taxes and providing procedure for enforcement of contribution or exoneration," changing the method of apportionment regarding the inheritance or death tax effect with respect to charitable, public or similar gifts or bequests.

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

Estate Tax Apportionment Act of 1951.

Section 1. Clause (4) of subsection (b) of section four, act of August twenty-four, one thousand nine hundred fifty-one (Pamphlet Laws 1405), known as the "Estate Tax Apportionment Act of 1951," is amended to read as follows:

Clause (4), subsection (b), section 4, act of August 24, 1951, P. L. 1405, amended.

Section 4. Method of Apportionment.—

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(b) Treatment of Deductions and Credits. The following principles shall apply with respect to deductions and credits allowable:

* * * * *

(4) Inheritance or Death Tax Effect. To the extent that property passing to or in trust for a surviving spouse [or any charitable, public or similar gift or bequest] does not constitute an allowable deduction solely by reason of an inheritance tax or other death tax imposed upon and deductible from such property, it shall not be included in the computation provided for in subsection (a) of section four hereof, and to that extent no apportionment shall be made against such property.

Section 2. Effective Date.—This act shall take effect immediately and shall apply to the estates of all decedents dying after December thirty-one, one thousand nine hundred fifty-three.

Effective date.

APPROVED—The 10th day of May, A. D. 1956.

GEORGE M. LEADER

No. 519

AN ACT

Amending the act of June twenty, one thousand nine hundred forty seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and

school treasurers in such districts; saving certain ordinances of council of certain cities and providing compensation for certain officers, and employes and imposing penalties," fixing a period of limitations for making assessments, and for beginning suits for collection of unpaid taxes, and reducing the penalty on unpaid taxes.

School districts
of the first class.

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

Subsection (b),
section 8, act of
June 20, 1947,
P. L. 745,
reenacted and
amended May 12,
1949, P. L. 1238,
and amended
July 6, 1951,
P. L. 999, further
amended.

Section 1. Subsection (b) of section eight, act of June twenty, one thousand nine hundred forty-seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing *powers and duties on boards of public education, receivers of school taxes and school treasurers in such districts; saving certain ordinances of council of certain cities and providing compensation for certain officers, and employes and imposing penalties," reenacted and amended May twelve, one thousand nine hundred forty-nine (Pamphlet Laws 1238) and amended July six, one thousand nine hundred fifty-one (Pamphlet Laws 999), is amended to read:

Section 8. Powers and Duties of Collector.—

* * * * *

(b) The collector is hereby charged with the administration and enforcement of the provisions of this act, and is hereby empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to any matter pertaining to the administration and enforcement of this act, including provision for the re-examination and correction of returns, and payments alleged or found to be incorrect, or as to which an overpayment is claimed, or found to have occurred. *No assessment may be made more than five years after the date on which such taxes should have been paid, except where a fraudulent return or no return has been filed.* Any person aggrieved by any decision of the collector shall have the right of appeal to the county court of Allegheny County.

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Section 9, act of
June 20, 1947,
P. L. 745,
reenacted and
amended May 12,
1949, P. L. 1238,
further amended.

Section 2. Section nine of the act reenacted and amended May twelve, one thousand nine hundred forty-nine (Pamphlet Laws 1238), is amended to read:

Section 9. Suit on Collection; Penalty.—

(a) It shall be the duty of the board of public education, or the collector if designated by the Board, to sue for the recovery of all taxes due, not paid when

* "powers" in original.

due. Such suits shall be begun within [sixty (60) days] *one (1) year* after such taxes [become due] *have been assessed.*

(b) If for any reason the tax is not paid when due in each year, interest at the rate of six per centum (6%) per annum on the amount of said tax, and an additional penalty of *one-half of one per centum [(1%)] (½%)* of the amount of the unpaid tax for each month, or fraction thereof, during which the tax remains unpaid, shall be added and collected. Where suit is brought for the recovery of any such tax the person shall be liable for, and in addition to the tax assessed against such person, the costs of such collection, and the interest and penalties herein imposed shall be collected.

(c) *All penalty in excess of one-half of one per centum (½%) per month on unpaid taxes levied pursuant to the act for the year 1955 and all previous years are hereby abated, if the unpaid taxes and penalty (not to exceed one-half of one per centum (½%) per month) and interest are paid on or before December thirty-one, one thousand nine hundred fifty-six, provided the taxpayer's 1955 and 1956 taxes levied under this act are paid. No refund of taxes, interest or penalties paid prior to the date of the enactment of this act shall be made as a result of the amendments herein contained.*

APPROVED—The 10th day of May, A. D. 1956.

GEORGE M. LEADER

No. 520

AN ACT

Authorizing the Department of Property and Supplies, with the approval of the Governor, to acquire land in the City of Nanticoke, Luzerne County, for the use of Nanticoke State Hospital, and making an appropriation.

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

Real property.

Section 1. The Department of Property and Supplies, with the approval of the Governor, is authorized to accept as a gift in the name of the Commonwealth of Pennsylvania, for use of the Nanticoke State Hospital, a tract of land in the City of Nanticoke and County of Luzerne and Commonwealth of Pennsylvania, bounded and described as follows:

The Department of Property and Supplies, with the approval of the Governor, authorized to accept a gift of land in the City of Nanticoke, Luzerne County.

Beginning at a point at the southeasterly intersection of Grant and Leemie Streets; thence along the easterly line of Grant Street south 17 degrees 17 minutes east 434.15 feet to the northeasterly intersection of Grant and Grove Streets; thence across Grant Street south 71 de-

Description.