

No. 381

AN ACT

Amending the act of June 20, 1919 (P. L. 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 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," exempting certain associations from tax on the transfer of property inherited or received by them.

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

Inheritance taxes.

Section 1. Clause (a) of section 1.1, act of June 20, 1919 (P. L. 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 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," added May 28, 1956 (P. L. 1757), is amended to read:

Clause (a), section 1.1, act of June 20, 1919, P. L. 521, added May 28, 1956, P. L. 1757, further amended.

Section 1.1. No transfer inheritance tax shall be imposed upon the transfer of any property, real or personal, or of any vested or future interest therein or income therefrom, in trust or otherwise, to persons, corporations and organizations where the transfer is by will or by deed, gift or grant, in contemplation of death, made by a resident of this Commonwealth of property situated within this Commonwealth or elsewhere, or made by a nonresident of property within this Commonwealth:

Exemption from inheritance tax.

(a) To or for the use of any corporation, *unincorporated association*, or *society*, organized and operated, exclusively, for religious, charitable, scientific, literary or education purposes, including the encouragement of

art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private stockholder or individual and no substantial part of the activities of which is carrying on propaganda or otherwise attempting to influence legislation.

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Effective date.

Section 2. This act shall take effect June 1, 1957.

APPROVED—The 11th day of July, A. D. 1957.

GEORGE M. LEADER,

No. 382

AN ACT

Amending the act of May 2, 1929 (P. L. 1513), entitled "An act regulating the construction, equipment, maintenance, operation and inspection of boilers; granting certain authority to and imposing certain duties upon the Department of Labor and Industry; providing penalties for violations of this act; and repealing all acts or parts of acts inconsistent with this act," extending its provisions to unfired pressure vessels, and further regulating the construction, equipment, maintenance, operation and inspection of boilers.

Boilers and unfired pressure vessels.

Title, act of May 2, 1929, P. L. 1513, amended.

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

Section 1. The title act of May 2, 1929 (P. L. 1513), entitled "An act regulating the construction, equipment, maintenance, operation and inspection of boilers; granting certain authority to and imposing certain duties upon the Department of Labor and Industry; providing penalties for violations of this act; and repealing all acts or parts of acts inconsistent with this act," is amended to read:

An Act

Title.

Regulating the construction, equipment, maintenance, operation and inspection of boilers *and unfired pressure vessels*; granting certain authority to and imposing certain duties upon the Department of Labor and Industry; providing penalties for violations of this act; and repealing all acts or parts of acts inconsistent with this act.

Section 1, act of May 2, 1929, P. L. 1513, amended May 27, 1937, P. L. 912 and June 5, 1937, P. L. 1662, further amended.

Section 2. Section 1 of the act, amended May 27, 1937 (P. L. 912), and June 5, 1937 (P. L. 1662), is amended to read:

Section 1. Definitions.—Be it enacted, &c., [That as] As used in this act, ["boiler" shall mean a vessel in which power or heat is generated, and including all piping and apparatus connected thereto, up to and in-