

*regulations by the county commissioners, but not in excess of one hundred dollars (\$100), to be paid to the use of the county, with costs of prosecution or to be imprisoned in the county jail for not more than thirty days.*

APPROVED—The 14th day of July, A. D. 1961.

DAVID L. LAWRENCE

No. 327

AN ACT

Amending the act of August 24, 1951 (P. L. 1405), entitled "An act relating to the apportionment of estate taxes and providing procedure for enforcement of contribution or exoneration," authorizing the court to assess certain expenses against non-testamentary property or interests.

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

Estate Tax  
Apportionment  
Act of 1951.

Section 1. Subsection (c) of section 5, act of August 24, 1951 (P. L. 1405), known as the "Estate Tax Apportionment Act of 1951," is amended to read:

Subsection (c),  
section 5, act  
of August 24,  
1951, P. L. 1405,  
amended.

Section 5. Enforcement of Contribution or Exoneration.—

\* \* \* \* \*

(c) Court Decrees. The orphans' court, upon petition or at an accounting or in any appropriate action or proceeding, shall make such decrees or orders as it shall deem advisable apportioning the tax. It may also direct a fiduciary to collect the apportioned amounts from the property or interest in his possession of any persons against whom such apportionment has been made and direct all other persons against whom the tax has been or may be apportioned or from whom any part of the tax may be recovered to make payment of such apportioned amounts to the fiduciary. When it is ascertained that the fiduciary holds property of the person liable to apportionment insufficient to satisfy the apportioned tax, the court may direct that the balance of the apportioned amount of tax shall be paid to the fiduciary by the person liable. Should an overpayment of the tax be made by any person or on his behalf, the court may direct an appropriate reimbursement for the overpayment. *If the orphans' court shall apportion any part of the tax against*

*any person interested in non-testamentary property or among the respective interests created by any non-testamentary instrument, the court, in its discretion, may assess against such property or interests an equitable share of the expenses incurred in connection with the determination and apportionment of the tax. If the fiduciary cannot recover the tax apportioned against a person benefited, such an unrecovered amount shall be charged in such manner as the orphans' court may determine.*

APPROVED—The 14th day of July, A. D. 1961.

DAVID L. LAWRENCE

No. 328

AN ACT

Amending the act of February 28, 1956 (P. L. 1154), entitled, as amended, "An act relating to the administration and distribution of incompetents' estate, both as to real and personal property, and the procedure relating thereto; including the disposition of such estates or portions thereof and the determination of title thereto without the appointment of a guardian in certain cases; the appointment, bond, removal and discharge of guardians of such estates, their powers, duties and liabilities, the rights of persons dealing with \* such guardians, and the rights of persons claiming an interest in such estates or in property distributed therefrom whether as claimants or distributees, and containing provisions concerning the determination of incompetency and the powers, duties and liabilities of foreign guardians; and also generally dealing with the jurisdiction, powers and procedure of the orphans' court and the common pleas court relating to incompetents' estates," including the person of an incompetent within the provisions of the act and providing for appointment of a coguardian or succeeding guardian.

Incompetents'  
Estates Act  
of 1955.

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

Title, subsection (a), section 301, and subsections (a) and (c), section 302, act of February 28, 1956, P. L. 1154, reenacted and amended July 11, 1957, P. L. 794, further amended.

Section 1. The title, subsection (a) of section 301 and subsections (a) and (c) of section 302, act of February 28, 1956 (P. L. 1154), known as the "Incompetents' Estates Act of 1955," reenacted and amended July 11, 1957 (P. L. 794), are amended to read:

New title.

AN ACT

Relating to the administration and distribution of incompetents' [estate] *estates*, both as to real and personal property, *and the appointment of guardians of the persons of incompetents*, and the procedure relating

\* "the" in original.