

No. 18

AN ACT

Amending the act of June 15, 1961 (P. L. 373), entitled "An act providing for the imposition of certain taxes upon the transfer of property passing from a decedent who was a resident of the Commonwealth at the time of his death or presumed death and of property having its situs in the Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death or presumed death; imposing additional taxes to equal Federal Estate Tax Credits; defining and taxing certain transfers made in contemplation of death, or to take effect in possession or enjoyment at or after death; defining as a transfer and taxing the right of survivorship in certain property as to which such right exists; defining and exempting from tax, transfers to certain persons or for certain purposes or of certain property; providing for the valuation of property and interests in property, the transfer of which is subject to tax; defining and allowing deductions from the value of property, the transfer of which is subject to tax; providing for the persons ultimately liable for taxes in the absence of a direction by the decedent to the contrary; providing for the reporting of transfers and collection of taxes; imposing penalties upon banks or other financial institutions for failure to give notice to the Department of Revenue of the death of a party to a joint or trust deposit therein and upon persons who fail to file tax returns and documents; providing for the compromise of taxes in the case of alleged nonresidents of the Commonwealth; making it unlawful for any person to make a false return or report; providing for liens upon real property, the transfer of which is subject to tax, and release thereof; authorizing the Secretary of Revenue to bring suits in other jurisdictions for the collection of taxes, and authorizing officials of other jurisdictions to bring suits in the Commonwealth for the collection of death taxes imposed by their jurisdictions; providing for the refund of taxes to which the Commonwealth is not rightfully or equitably entitled; providing for appeals and protests from the imposition of taxes; regulating the entry into safe deposit boxes of a decedent by certain persons, and providing penalties; dealing with the jurisdiction, powers and procedure of the *orphans' court, Secretary of Revenue, Department of Revenue, Attorney General, and register of wills in matters relating to taxes; and citing certain acts for repeal," exempting from the provisions relating to entry into safe deposit boxes those safe deposit boxes held in the names of the decedent and his or her spouse.

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

Inheritance and Estate Tax Act of 1961.

Section 1. Section 1101, act of June 15, 1961 (P. L. 373), known as the "Inheritance and Estate Tax Act of 1961," is amended to read:

Section 1101, act of June 15, 1961. P. L. 373, amended.

Section 1101. Safe Deposit Box of a Decedent; Definition.—For the purpose of this Article, "safe deposit box of a decedent" shall mean a safe deposit box in a financial institution located in Pennsylvania, in the name of the decedent alone or in the names of the decedent

* "orphans" in original.

and another or others, *but shall not mean a safe deposit box in the names of the decedent and his or her spouse.*

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 23rd day of April, A. D. 1963.

WILLIAM W. SCRANTON

No. 19

AN ACT

Amending the act of April 29, 1959 (P. L. 58), entitled "An act consolidating and revising the Vehicle Code, the Tractor Code, the Motor Vehicle Financial Responsibility Act and other acts relating to the ownership, possession and use of vehicles and tractors," requiring certificates of exemption from registration for certain vehicles, and further providing for the operation of exempt vehicles on the highways.

The Vehicle Code.

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

Subsection (f), section 401, act of April 29, 1959, P. L. 58, amended.

Section 1. Subsection (f) of section 401, act of April 29, 1959 (P. L. 58), known as "The Vehicle Code," is amended to read:

Section 401. Registration of Motor Vehicles, Tractors, Trailers and Semi-Trailers Required; Special Permits for Nonresidents.—

* * * * *

(f) Motor vehicles, tractors, trailers and semi-trailers determined by the department to be used exclusively by any person, or his agents and employes, upon the farm or farms he owns or operates, or upon highways connecting by the most direct route any farms or portions of farms, all of which are situated in any one county or county next adjoining thereto (unless the same is a farm tractor in which event the limitation of county lines shall not be applicable) and under the single ownership or operation of such person, shall be exempt from registration. [and no] A certificate of exemption shall be required *in the case of motor vehicles, trailers and semi-trailers:* Provided, That vehicles exempt from registration under this act, which use the highways as above limited, may be operated upon highways connecting by the nearest route such farm or farms and the nearest official inspection station for purposes of inspection, as provided for in this act. *Vehicles exempt from registration may also be operated on the highways between such farm or farms and any garage*