

lowest responsible bidder.] *one thousand dollars (\$1000), the letting of contracts for such work shall be in accordance with Article XX of this act.*

Section 2904. General Provisions.— * * *

(c) Contracts for Improvements. After said surveys and plans and the petition to the court of quarter sessions have been approved by the court, and the road, tunnel, subway or underground road ordered to be made and constructed in accordance therewith, the commissioners shall invite proposals and let contracts for the making and constructing of the same or such parts of the same as the commissioners shall deem proper, in accordance with the provisions of Article XX of this act [and of sections 2518 and 2519 and such provisions of Article XXVIII of this act as establish additional requirements for advertising for bids, for inspection of plans and specifications by bidders, and for the dating and marking of bids filed].

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APPROVED—The 26th day of July, A. D. 1963.

WILLIAM W. SCRANTON

No. 178

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 re-

turn 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," defining "future interest," providing for uniform tax treatment of resident and nonresident "presumed decedents," and clarifying provisions relating to taxation of inter vivos transfers of presumed decedents, payment of tax from the residuary estate and the lien of taxes on property sold by a fiduciary.

Inheritance and Estate Tax Act of 1961.

Section 102, act of June 15, 1961, P. L. 373, amended by adding a new clause (11.1).

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

Section 1. Section 102, act of June 15, 1961 (P. L. 373), known as the "Inheritance and Estate Tax Act of 1961," is amended by adding, after clause 11, a new clause to read:

Section 102. Definitions.—The following words, when used in this act, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this section:

* * * * *

(11.1) "Future interest" includes a successive life interest and a successive interest for a term certain.

* * * * *

Clause (16), section 102, section 213, subsections (a) and (c), section 718, and section 805 of act, amended.

Section 2. Clause (16) of section 102, section 213, subsections (a) and (c) of section 718 and section 805 of the act are amended to read:

Section 102. Definitions.—The following words, when used in this act, unless the context clearly indicates otherwise, shall have the meanings ascribed to them in this section:

* * * * *

(16) "Presumed decedent" means a person found to be presumptively dead under the provisions of Article XII. of the Fiduciaries Act of 1949 or, if a nonresident of Pennsylvania, under the laws of his domicile.

* * * * *

Section 213. Presumed Decedent.—The transfer of property of a person determined by decree of a court of competent jurisdiction to be a presumed decedent is subject to tax under this act within the meaning of sections 211, [and] 212, 221-226 and 241.

Section 718. Source of Payment.—

(a) **Outright Devises and Bequests.** In the absence of a contrary intent appearing in the will, the inheritance tax imposed by this act on the transfer of property [passing] *which passes* by will absolutely and in fee, *and which is not part of the residuary estate*, shall be paid out of [property forming a part of] the residuary estate *and charged in the same manner as a general administration expense*. Such payment shall be made by the personal representative and, if not so paid, shall be made by the transferee of the residuary estate.

* * * * *

(c) **Other Transfers.** [Except] *In the absence of a contrary intent appearing in the will or other instrument of transfer and except as provided in subsections (a) and (b) of this section*, the ultimate liability for inheritance tax imposed by this act shall be upon each transferee.

Section 805. **Sale by Heir, [or] Devisee or Fiduciary.**—If real property, subject to the lien of taxes imposed by this act, is sold or exchanged or otherwise disposed of by an heir, [or] devisee or *fiduciary*, and if the inheritance tax, together with interest thereon, is paid on all property reported in the tax return, including the property sold, which property has been appraised and tax assessed thereon, the lien of any unpaid tax imposed by this act shall cease as to the property sold.

APPROVED—The 26th day of July, A. D. 1963.

WILLIAM W. SCRANTON

No. 179

AN ACT

Amending the act of April 24, 1947 (P. L. 89), entitled "An act relating to the form, execution, revocation, operation, and interpretation of wills; to nuncupative wills; to the appointment of testamentary guardians; to elections to take under or against wills and the procedure in reference thereto," providing for the appointment of a guardian of certain property descending by intestacy to a minor.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows: Wills Act
of 1947.