

for the organization, government, discipline, maintenance and regulations of the armed land forces of this Commonwealth," and all acts or parts of acts relating to the National Guard and organized militia inconsistent herewith be, and the same are hereby, repealed.

APPROVED—The 17th day of May, A. D. 1921.

WM. C. SPROUL.

No. 308.

AN ACT

To amend the act, approved the twelfth day of June, one thousand eight hundred and seventy-eight (Pamphlet Laws, two hundred and six), entitled "An act authorizing the State Treasurer to refund collateral inheritance tax heretofore paid or that may hereafter be paid in error," by providing for the refunding by the State Treasurer of collateral, direct, or transfer inheritance tax heretofore paid or that may hereafter be paid on the estate or property of a person erroneously adjudged to be dead.

Section 1. Be it enacted, &c., That the act, approved the twelfth day of June, one thousand eight hundred and seventy-eight (Pamphlet Laws, two hundred and six), entitled "An act authorizing the State Treasurer to refund collateral inheritance tax heretofore paid or that may hereafter be paid in error," as amended by the act, approved the twenty-fifth day of March, one thousand nine hundred and one (Pamphlet Laws, fifty-nine), entitled "An act to amend an act, entitled 'An act authorizing the State Treasurer to refund collateral inheritance tax heretofore paid or that may hereafter be paid in error,' passed the twelfth day of June, Anno Domini one thousand eight hundred and seventy-eight; providing for an extension of the limitation of time within which applications shall be made to certain cases," is hereby further amended by adding thereto section two, as follows:

Inheritance taxes.

Act of June 12, 1878 (P. L. 206), as amended by act of March 25, 1901 (P. L. 59), amended

Section 2. In any case where a court of record has adjudged a person to be legally dead, and thereafter, in the settlement of his or her estate, any moneys have been or shall be paid into the State Treasury as direct, or collateral, or transfer inheritance tax on the property or estate of such supposed decedent, and, after said payment has been made, the said person shall reappear and said court shall rescind said order and adjudication, the State Treasurer shall refund and pay over to such person, or to his or her legal representatives, any moneys so paid in error: Provided, that application therefor shall be made to the State Treasurer within six months from and after the enactment of this law or within six months after the court shall

Refund of taxes paid from estate of person incorrectly adjudged dead

have rescinded any such order or adjudication. Such refunds shall be made from appropriations made, from time to time, for such purposes.

APPROVED—The 17th day of May, A. D. 1921.

WM. C. SPROUL.

No. 309.

AN ACT

To amend an act, approved the twenty-fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred and fifty), entitled "An act authorizing the several counties, incorporated towns, and boroughs to appropriate annually sums of money to each camp of the United Spanish War Veterans, and of the Army of the Philippines, and to each post of the American Veterans of Foreign Service, in the respective counties, boroughs, and towns, to aid in defraying the expenses of Memorial Day," by authorizing appropriations to each post of the American Legion, Veterans of Foreign Wars, and to each Naval Association, and each post of the Grand Army of the Republic.

Memorial Day.

Section 1. Be it enacted, &c., That section one of an act, approved the twenty-fifth day of June, one thousand nine hundred and thirteen (Pamphlet Laws, five hundred and fifty), entitled "An act authorizing the several counties, incorporated towns, and boroughs to appropriate annually sums of money to each camp of the United Spanish War Veterans, and of the Army of the Philippines, and to each post of the American Veterans of Foreign Service, in the respective counties, boroughs, and towns, to aid in defraying the expenses of Memorial Day," which reads as follows:—

Section 1, act of June 25, 1913 (P. L. 550), cited for amendment.

"Section 1. Be it enacted, &c., That the respective authorities of the several counties, *boroughs*, and incorporated towns of this Commonwealth are hereby authorized to appropriate annually to each camp of the United Spanish War Veterans, *and of the Army of the Philippines*, and to each post of the *American Veterans of Foreign Service*, in the respective counties, *boroughs*, or towns, a sum not to exceed *fifty dollars (\$50.00)* to aid in defraying the expenses of Memorial Day," is hereby amended to read as follows:—

Appropriations by counties and towns.

To veteran organizations.

Section 1. Be it enacted, &c., That the respective authorities of the several counties and incorporated towns of this Commonwealth are hereby authorized to appropriate annually to each camp of the United Spanish War Veterans, and to each post of the *American Legion, and to each post of the Veterans of Foreign Wars, and to each Naval Association, and to each post of the Grand Army of the Republic*, in the respective counties or towns, a sum not to exceed *one hundred dollars*, to aid in defraying the expenses of Memorial Day.

APPROVED—The 17th day of May, A. D. 1921.

WM. C. SPROUL.