

(b) To prohibit the appointment, employment or compensation in the manner expressly provided by law of— (1) night watchman, (2) railroad police, (3) bank police, (4) payroll police, (5) special policemen to police and protect cemeteries and grounds and buildings open to the public, or to enforce laws for the prevention of cruelty to persons or animals, (6) fire police whose only duty shall be to direct traffic and maintain order to, at or from fires, (7) police or guards employed by nonprofit corporations or organizations.

Section 8. If any clause, sentence, paragraph or part of this act or the application thereof to any person or circumstance shall, for any reason, be adjudged by a* court of competent jurisdiction to be invalid, such judgment shall not affect, impair or invalidate the remainder of this act and the application of such provisions to other persons or circumstances, but shall be confined in its operation to the clause, sentence, paragraph or part thereof directly involved in the controversy in which such judgment shall have been rendered and to the person or circumstances involved. It is hereby declared to be the legislative intent that this act would have been adopted had such invalid provisions not been included therein.

Constitutional provision.

Section 9. All acts and parts of acts inconsistent herewith are hereby repealed.

Inconsistent acts repealed.

Section 10. This act shall become effective thirty (30) days after its final enactment.

When effective.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

No. 325

AN ACT

To amend sections twenty-one and forty-seven of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws, five hundred twenty-one), 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; 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," by providing for the filing of bond with the Department of Revenue; and

* "the" in the original.

by limiting the amount to be retained by registers of wills for their own use, for collection of inheritance taxes as agents of the Commonwealth.

Section 21, act of
June 20, 1919
(P. L. 521),
amended.

Section 1. Be it enacted, &c., That section twenty-one of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws, five hundred twenty-one), 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; 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," is hereby amended to read as follows:

Registers of
wills to be
agents of State.

Section 21. The registers of wills, upon their filing with the [Auditor General] *Department of Revenue* the bond hereinafter required, shall be the agents of the Commonwealth for the collection of the said tax in the case of resident decedents. For services rendered in collecting and paying over the same, they shall be allowed to retain for their own use, upon the gross amount collected during any year, five per centum upon the tax collected, if such tax shall amount to a sum of fifty thousand (\$50,000) dollars or less; three per centum on the amounts collected in excess of fifty thousand (\$50,000) dollars and not exceeding one hundred thousand (\$100,000) dollars; one per centum on the amounts collected in excess of one hundred thousand (\$100,000) dollars and not over two hundred thousand (\$200,000) dollars; and one-half of one per centum on the amounts collected in excess of two hundred thousand (\$200,000) dollars and not over one million (\$1,000,000) dollars; and one-quarter of one per centum on the amounts collected in excess of one million (\$1,000,000) dollars: *Provided, That the total amount to be so retained by such registers of wills for their own use shall not exceed the total sum of ten thousand dollars (\$10,000) during any year.*

Compensation.

Proviso.

Section 47,
amended.

Section 2. That section forty-seven of the said act is hereby amended to read as follows:

Section 47. The act, approved May sixth, one thousand eight hundred and eighty-seven, entitled "An act to provide for the better collection of collateral inheritance taxes," and the amendments and supplements thereto, and the act, approved the eleventh day of July, one thousand nine hundred and seventeen, entitled "An act for the imposition and collection of certain in-

heritance taxes," and all other acts or parts of acts inconsistent with the provisions of this act, are hereby repealed; but nothing in this repealer shall affect or impair the lien of any taxes heretofore assessed, or any tax due, owing, or payable, or any remedies for the collection of the same, or to surrender any remedies, powers, rights, or privileges acquired by the Commonwealth under said act, approved May sixth, one thousand eight hundred and eighty-seven, entitled "An act to provide for the better collection of collateral inheritance taxes," its amendments and supplements, and the said act, approved the eleventh day of July, one thousand nine hundred and seventeen, entitled "An act for the imposition and collection of certain inheritance taxes," or to relieve any person or corporation from any tax or penalty imposed by said acts: *Provided, That the registers of wills shall not retain any amount for their own use for the collection of taxes under said acts as agents for the Commonwealth.*

Proviso.

Section 3. This act shall become effective immediately upon its final enactment.

When effective.

APPROVED—The 4th day of June, A. D. 1937.

GEORGE H. EARLE

No. 326

AN ACT

To amend the act, approved the thirteenth day of April, one thousand nine hundred and twenty-seven (Pamphlet Laws, two hundred seventy-three), entitled "An act for the registration and regulation of certain individuals and entities selling, offering for sale or delivery, soliciting subscriptions to, or orders for, or undertaking to dispose of, inviting offers for, or inquiries about, or dealing in any manner in, securities defined herein, including securities issued by them; conferring powers and imposing duties on the Pennsylvania Securities Commission and otherwise providing for the administration of this act; providing for appeals to the court of common pleas of Dauphin County and to the Supreme Court of Pennsylvania; prescribing penalties and making appropriations," by extending the provisions thereof to employes of companies subject to the Public Service Company Law.

Section 1. Be it enacted, &c., That section two, paragraph (d) of the act, approved the thirteenth day of April, one thousand nine hundred and twenty-seven, (Pamphlet Laws, two hundred seventy-three), entitled "An act for the registration and regulation of certain individuals and entities selling, offering for sale or delivery, soliciting subscriptions to, or orders for, or undertaking to dispose of, inviting offers for, or inquiries about, or dealing in any manner in, securities defined herein, including securities issued by them; conferring

Section 2, paragraph (d), act of April 13, 1927 (P. L. 273), amended.