

every corporation, joint-stock association, limited partnership or company to file all State tax reports with the Department of Revenue, to and including the date of such proposed transfer of property, and pay all taxes due the Commonwealth to and including said date. The seller or transferer shall present to the purchaser of such property a certificate from the Department of Revenue, showing that all State tax reports have been filed and all State taxes paid to and including the date of the proposed transfer. The failure of the purchaser to require this certificate shall render such purchaser liable to the Commonwealth for the unpaid taxes owing by the seller or transferer to and including the date of such transfer, whether or not at that time such taxes have been settled, assessed, or determined: Provided, That nothing contained in this act shall apply to sales or transfers made under any order of court, or to any sales or transfers made by assignees for the benefit of creditors, executors, administrators, receivers, or any public officer in his official capacity, or by any officer of a court. *Whenever it shall become necessary for the department to make an estimated tax settlement for the purpose of issuing a certificate under the provisions of this section, the department may strike off such an estimated settlement when the annual tax report is settled.*

Effective dates  
of specified  
provisions.

Section 16. The provisions of this act, amending section 801 and relating to the filing of tax reports, shall be effective as to reports filed for the calendar year 1957 and fiscal years beginning in 1957 and for calendar and fiscal years thereafter. All other provisions shall be effective immediately upon final enactment.

APPROVED—The 13th day of July, A. D. 1957.

GEORGE M. LEADER

No. 389

AN ACT

Amending the act of April 9, 1929 (P. L. 343), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government,

every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," permitting corporate affidavits to be made by persons duly authorized by a board of directors, and excluding certain days from the computation of certain tax periods, and providing penalties for fraudulent report or return.

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

Section 1. Section 703, act of April 9, 1929 (P. L. 343), known as "The Fiscal Code," is amended to read:

The Fiscal Code

Section 703. Reports and Returns to Be Verified.—Every tax report, tax return, and bonus return, made to or filed with the Department of Revenue, shall be verified by [affidavit] *affirmation*, in such form as the Department shall prescribe. In the case of any such report or return, made or filed by a corporation or association, such [affidavit] *affirmation* shall be made by [two officers] *one officer* of such corporation or association, or, if the association does not have any officers, by [two members] *one member* thereof. *Whenever any law providing for the imposition of taxes requires reports or returns filed thereunder to be verified by affidavit or to be signed by designated officers of a corporation, any other officers of the corporation may make the affidavit or sign the report or return, if the designated officers are duly authorized by the board of directors to make such affidavit or sign such report or return, and evidence of such authorization is submitted with the report or return.*

Section 703, act of April 9, 1929, P. L. 343, amended.

Section 2. Section 704 of the act, amended July 20, 1953 (P. L. 513), and August 19, 1953 (P. L. 1146), is amended to read:

Section 704. Extensions of Time.—(a) The Department of Revenue may, upon application made to it in such form as it shall prescribe, on or prior to the last day for filing any tax report, tax return, or bonus return, grant to the person, association, or corporation, required to file such report or return, an extension of not more than sixty days within which such report or return may be filed without penalty, or in case the Federal income tax authorities at any time grant a longer extension of time for filing tax reports with the Federal government, the department may grant an additional extension of time for filing capital stock, franchise, corporate loans and foreign bonus reports of not more than thirty (30) days after the termination of the Federal extension, but the amount of tax due shall in such cases nevertheless be subject to interest from the due dates and at the rates fixed by this act. The department may,

Section 704 of the act, amended July 20, 1953, P. L. 513, and August 19, 1953, P. L. 1146, further amended.

in its discretion, grant such further extensions of time within which the aforesaid tax returns or reports may be filed without penalty, as may be necessary to permit the filing thereof at the same time any taxpayer's corporate net tax report is required to be filed under the Corporate Net Income Tax Act or under any extension of time for the filing of such corporate net income tax report granted under said act to such taxpayer by the department. The department may also, in its discretion, extend generally, for a period not exceeding fifteen days, the time within which reports or returns may be filed for any tax. The provisions of this section shall not be construed to affect the provisions of any other act authorizing the department to grant extensions of time for filing corporate net income tax reports.

*(b) Whenever the last day of any period of time designated by any law providing for the imposition or collection of taxes shall fall on Saturday, Sunday, or on any day made a legal holiday by the laws of this Commonwealth or by the United States, such days shall be omitted from the computation of that period.*

Act of April 9,  
1929, P. L. 343,  
amended by add-  
ing a new  
section 1704A.

Section 3. The act is amended by adding, after section 1704, a new section to read:

*Section 1704A. Penalty for Fraudulent Report or Return.—Any person who, with intent to defraud the Commonwealth, shall wilfully make, or cause to be made, any report or return, required by this act, which is false, shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to pay a fine not exceeding two thousand dollars (\$2000), or undergo imprisonment not exceeding three years, or both.*

APPROVED—The 13th day of July, A. D. 1957.

GEORGE M. LEADER

No. 390

AN ACT

Amending the act of April 9, 1929 (P. L. 177), entitled "An act providing for and reorganizing the conduct of the executive and administrative work of the Commonwealth by the Executive Department thereof and the administrative departments, boards, commissions, and officers thereof, including the boards of trustees of State Normal Schools or Teachers Colleges; abolishing, creating, reorganizing or authorizing the reorganization of certain administrative departments, boards, and commissions; defining the powers and duties of the Governor and other executive and administrative officers, and of the several administrative departments, boards, commissions, and officers; fixing the salaries of the Governor, Lieutenant Governor, and certain other executive and administrative officers; providing for the appointment of certain administrative officers, and of all deputies and other assistants and employes in certain depart-