

Section 12. This act shall take effect immediately.

Act effective  
immediately.

APPROVED—The 20th day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 660

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," making a continuing appropriation for the payment of refunds of taxes to which the Commonwealth is not rightfully or equitably entitled.

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

Inheritance and  
Estate Tax Act  
of 1961.

Section 1. The act of June 15, 1961 (P. L. 373), known as the "Inheritance and Estate Tax Act of 1961," is amended by adding, after section 906, a new section to read:

Act of June 15,  
1961, P. L. 373,  
amended by add-  
ing a new section  
907.

*Section 907. Appropriation.—So much of the \*moneys received as payment of tax under this act as shall be necessary for the payment of the refunds provided for in this act is hereby appropriated for the payment of such refunds.*

Effective date.

Section 2. This act shall take effect January 1, 1962.

APPROVED—The 21st day of September, A. D. 1961.

DAVID L. LAWRENCE

No. 661

### A SUPPLEMENT

To the act of April 1, 1863 (P. L. 213), entitled "An act to accept the grant of Public Lands, by the United States, to the several states, for the endowment of Agricultural Colleges," making an appropriation for carrying the same into effect.

Agricultural  
Colleges.

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

Act of Congress, approved July 2, 1862, with amendments, and act of April 1, 1863, P. L. 213, in acceptance by Pennsylvania, effectuated by appropriations of specific amounts to applicable institutions for certain purposes.

Section 1. In order to carry into effect the act of Congress, approved July 2, 1862, granting public land to the several states for educational purposes and subsequent acts of Congress related thereto, and the act of the Legislature of Pennsylvania accepting the provisions and conditions of said acts of Congress and pledging the faith of the State to carry the same into effect, the sum of eighteen million five hundred seventeen thousand seven hundred sixty \*\*dollars (\$18,517,760), or as much thereof as may be necessary, is hereby specifically appropriated to the trustees of the Pennsylvania State University for the fiscal period June 1, 1961, to June 30, 1962, for the following purposes:

(1) For the general maintenance of instruction, research and extension in the College of Agriculture, the Mont Alto State Forest School, the College of Business Administration, the College of Engineering and Architecture, the College of Liberal Arts, the College of Home Economics, the College of Mineral Industries, the College of Chemistry and Physics, the College of Education, the Graduate School, the College of Physical Education and Athletics, the General Extension Services, and for the general maintenance of other schools, departments, offices and services, including repairs and improvements to the grounds and buildings, service of light, heat, power, water and sewage disposal, salaries and wages, materials, supplies, equipment, books and periodicals, insurance and interest, and such other ex-

\* "moneys" in original.  
\*\* "dollars" not in original.