

of directors of said institution, until the second Tuesday in January, in the year of our Lord one thousand eight hundred and forty-two, or until others are elected in their stead.

SECTION 13. This act shall take effect immediately after its passage.

SECTION 14. That the provisions of the act of the sixth-Mechanic's
 teenth of June, one thousand eight hundred and thirty-six, lien law ex-
 entitled "An act relating to the lien of mechanics and others, tended to
 upon buildings, be and the same are hereby extended to the Clinton coun-
 ty, county of Clinton.

WM. A. CRABB,

Speaker, of the House of Representatives.

JN. H. EWING,

Speaker of the Senate.

APPROVED—The nineteenth day of March, one thousand eight hundred and forty-one.

DAVID R. PORTER

[No. 49.]

AN ACT

For the more convenient collection of the Tax on Collateral Inheritances.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority of the same:* That henceforward it shall be the duty Registers to
 of the registers for the probate of wills and granting letters of issue citation
 administration in the various counties of this commonwealth, in certain
 whenever any executor or administrator of a decedent, whose cases.
 estate is subject to the collateral inheritance tax, shall have neglected or omitted to file an account for the space of one year from the period now required by law, to issue a citation commanding the said executor or administrator to file and settle said account, the said citation to be served by the sheriff of the duty of sheriff
 county, for which service he is to receive the same compensation now allowed by law for similar service.

SECTION 2. That in the event of a failure to obey the citation to be issued as hereinbefore provided; it shall be the duty Duty orph'ns'
 of the said register to apply to the orphans' court, which shall court, when
 on due proof being made of the service of said citation, make citation is dis-
 such orders as may be necessary to enforce obedience thereto. obeyed.

SECTION 3. That hereafter, instead of the county treasurers, Certain duties
 the said registers shall receive and pay over the said collateral of co. treasu-

rer transferred inheritance tax, and shall be entitled to the same commissions to registers. thereon, as are now by law allowed to the county treasurers on the same terms, and subject to the same conditions; and on payment of the said tax, by any executor or administrator, it shall

Register, to receipt for inheritance tax. be the duty of the register to furnish duplicate receipts therefor, to such executor or administrator, who shall without delay, forward one of them to the Auditor General: *Provided however,*

Proviso. That whenever any real estate shall be subject to said tax, it shall be the duty of said register forthwith to give information thereof in writing to the commissioners of the county where such real estate is situate; and like proceedings shall be had thereon, in all respects as are now by law required, when such information is lodged with them by executors or administrators.

Register to give bond and security. SECTION 4. That the said registers shall give bond to the Commonwealth in such penal sum as the orphans' court of the county may direct, with two sufficient sureties, for the faithful performance of the duties hereby imposed, and for the regular accounting and paying over of the amounts to be collected and received, the said bond on its execution, and approval to be forwarded by the said orphans' court to the Auditor General.

Bond to be sent to Aud'r. General.

Tax collected as heretofore until bond is given. SECTION 5. That until said bond and security be given, as required by the preceding section, the said collateral inheritance tax shall be received and collected by the county treasurer as heretofore.

WM. A. CRABB,

Speaker of the House of Representatives.

JN. H. EWING,

Speaker of the Senate.

APPROVED—The twenty-second day of March, A. D. eighteen hundred and forty-one.

DAVID R. PORTER.

[No. 50.]

A SUPPLEMENT

To an act entitled an act to incorporate the Shamokin Coal Company.

SECTION 1. *Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met, and it is hereby enacted by the authority*

of the same: That the Shamokin coal company, and the Shamokin and Shamokin Iron company are hereby united and shall hereafter be