

No. 369.

AN ACT

To create a sinking fund, and to provide for the gradual and certain extinguishment of the debt of the commonwealth.

- Commissioners.** *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 secretary of the commonwealth, auditor general and state treasurer, for the time being, shall be commissioners, who are hereby authorized to receive the revenues appropriated by this act, or which may hereafter be appropriated for the same object, and to purchase therewith the debt of the state of Pennsylvania, at its market price, if not exceeding the par value thereof, to the full extent of the said revenues, and to hold and apply the same, and the interest thereon accruing, firmly and inviolably on the trusts and for the purposes hereinafter specified.*
- State debt, purchase of.** *SECTION 2. That all revenue derived from the following sources, to wit: the taxes on collateral inheritances and the per centage assessed upon any bank or railroad, or coal mining, or railroad and coal mining, or improvement company charter, all taxes assessed on distilleries and breweries, on billiards rooms, bowling saloons and ten pin alleys, on new counties, on theatrical, circus and managerie exhibitions, and on eating houses, beer houses and restaurants, and all such revenues as the legislature may from time to time set apart for the purposes mentioned in this act, shall, so soon as the same shall be received at the treasury, be paid over to the said commissioners, who shall forthwith proceed to purchase the debts of the commonwealth, on the terms and for the purposes set forth in the first section of this act.*
- Interest to be applied to purchase of.** *SECTION 3. That the said commissioners shall be authorized to receive the interest due and payable on the debt, so as aforesaid purchased and held by them, which interest shall be likewise applied to the purchase of said debt, so that the same shall form a constantly accumulating fund for the extinguishment of the public debt.*
- Duties of commissioners.** *SECTION 4. That it shall be the duty of the said commissioners, on the first Monday of September, in the year one thousand eight hundred and fifty-one, and on the same day in every third year thereafter, to certify the amount of the debt of the commonwealth held by them, to the governor, who shall direct the certificates representing the same to be cancelled, and on such cancellation issue his proclamation, stating the fact and the extinguishment and final discharge of so much of the principal of said debt.*
- Commissioners to make report of amount of public debt.** *SECTION 5. That the said commissioners shall within ten days after the organization of the legislature, in the year one thousand eight hundred and fifty-two, and in every third year thereafter, specially report to the legislature the amount of the public debt, so as aforesaid liquidated and proclaimed by the governor to have been cancelled, and what reduction of taxes may, in consequence thereof, be made, in order that the legislature may provide for such reduction in the burthens of the people.*
- Accumulating fund.** *SECTION 6. That any balance of moneys remaining uninvested in the hands of the said commissioners on the said first Monday of September,*

ber, one thousand eight hundred and fifty-one, and at every third year thereafter, shall be, as soon as may be thereafter, invested as hereinbefore provided, in order to form, with the revenues appropriated and to be hereafter appropriated, a new accumulating fund for the purposes aforesaid.

SECTION 7. That besides the revenues herein appropriated, or which may hereafter be appropriated, the said commissioners are authorized to receive any gifts, grants, or bequests that may be made to them by any one, and apply the same to the purchase and extinguishment of the said debt in manner aforesaid; and whenever any donation shall be made for the purposes aforesaid, it shall be the duty of the said commissioners to report the same to the legislature; which report shall be entered upon the journals. Gifts, grants, bequests, &c.

SECTION 8. That the said commissioners shall keep full and exact minutes of their proceedings, which shall at all times be open to the inspection of the governor and legislature, and shall make a full and exact report of their receipts and disbursements, and of the sums of public debt which shall have been purchased under their direction, specifying dates, prices and places, annually, to the legislature, within ten days after organization thereof. Minutes of proceedings.

SECTION 9. That the faith of the commonwealth of Pennsylvania is hereby pledged, that the moneys and funds aforesaid, and any that may hereafter be appropriated, shall inviolably remain and be applied as aforesaid, to the reimbursement and liquidation as aforesaid, of the public debt, until the same shall be fully and completely effected. Faith of commonwealth pledged.

SECTION 10. That whenever any foreign executor, or administrator, shall assign or transfer any stocks or loans in this commonwealth, standing in the name of a decedent, or in trust for a decedent, which shall be liable to the collateral inheritance tax, such tax shall be paid to the register of the proper county on the transfer thereof; otherwise the corporation permitting such transfer, shall become liable to pay such tax. Collateral inheritance tax.

SECTION 11. That the provisions of the several acts of assembly, relative to collateral inheritance taxes, shall not be held or taken to apply to any property or estate, real or personal, passing by will to or in trust for the wife or widow of a son of any person dying seized or possessed thereof. To apply to property passing by will to or in trust for wife, &c.

SECTION 12. That in order to fix the valuation of the real estate of persons whose estates are or shall be subject to the payment of a collateral inheritance tax by the laws of this commonwealth, the register of wills of the county in which letters testamentary or of administration shall be granted, shall at the same time appoint one of the appraisers, whose duty it shall be to put a fair valuation on said real estate; and the assessor of the ward or township in which such decedent died, shall be another appraiser; and it shall also be the duty of said appraisers to make a fair and conscionable appraisement of the personal estate of the decedent; and it shall further be the duty of said appraisers to assess and fix the then cash value of all annuities and life estates growing out of said estate, upon which annuities and life estates the collateral inheritance tax shall be immediately payable out of the estate at the rate of said valuation; and the said appraisers shall be then paid for all services performed by them in the city of Philadelphia and the incorporated districts, and in the other cities and several seats of justice within this commonwealth, at the rate of one dollar per day, and in the several counties within this commonwealth, at the rate of one dollar and fifty cents per day: *Provided*, That any person or persons dissatisfied with said appraisement or assessment, shall have the right to appeal Valuation of property subject to collateral inheritance tax.

Provido.

within thirty days to the register's court of the proper county, on paying or giving approved security to pay all costs, together with whatever tax shall be fixed by said court.

After the deduction of life estate, collateral inheritance tax on the remainder to be paid over to register of wills, &c.

SECTION 13. That where any person or persons shall bequeath or devise any estate, real or personal, to a father, widow, or other person during life, and the remainder over to collateral heirs at their decease, immediately after the death of the testator, the estate so granted shall be appraised in the manner hereinbefore provided, and after deducting the valuation of said life estate, the collateral inheritance tax on the remainder shall be immediately due and payable over to the register of wills of the proper county, and when the tax is not paid it shall remain a lien against the estate in the manner herein provided for until the final settlement of the estate, unless it is paid before such settlement; and where a testator appoints or names one or more executors, and makes a bequest or devise of property to them in lieu of their commissions or allowances, or appoints them his residuary legatees, and said bequests, devises or residuary legacies exceed what would be a fair compensation for their services, such excess shall be subject to the payment of the collateral inheritance tax, the rate of compensation to be fixed by the proper courts having jurisdiction in the case. And if any person or persons having their domicile in another state, territory or country, shall die, leaving real or personal estate within this commonwealth, the said estate, whether real or personal, shall be subject to the payment of the collateral inheritance tax.

Interest on said tax.

SECTION 14. On all estates of decedents who have been dead more than one year, and whose estates are subject to the payment of a collateral inheritance tax, if said tax has not yet been paid, interest from the death of the said decedent shall be charged at the rate of twelve per cent. per annum on said tax, unless the same shall be paid within nine months from the passage of this act; and on all estates subject to the payment of the collateral inheritance tax of persons who shall die after this date, if the said tax is paid within three months, a discount of five per centum shall be made and allowed, but if the said tax shall not be paid within one year from the death of said decedent, interest shall then be charged at the rate of twelve per cent. per annum on such tax, computing from the time of said decedent's death; and in all cases when the executors or administrators do not pay such collateral inheritance tax in advance, they shall be required to give security for the payment of the same.

Register of wills authorized to issue citation where collateral inheritance tax has not been paid over according to law.

SECTION 15. That if the register of wills of any county within this commonwealth shall discover that any collateral inheritance taxes have not been paid over according to law, he shall be authorized to issue a citation, which shall be served in the usual manner to the executors, administrators and heirs; and where personal services cannot be had on all said parties, the register shall give notice, for four consecutive weeks, once a week, in at least one newspaper published in said county, citing said parties to appear before him on a day certain, and show cause why the said tax should not be paid, for which services the fees of the register and other officers shall be such as are allowed for like services in other cases; and if said tax shall be found to be due and unpaid, the said delinquents shall pay said tax and costs; and it shall be the duty of the register of wills, or of the auditor general of this commonwealth, on return made to him, that the executors, administrators and heirs, after citation having been awarded as aforesaid, and on proof of service have been found to be in default, to employ an attorney of the proper county to sue for and recover the amount of such tax; and the said attorney shall be allowed for his services the usual per centage for collection, to

be taxed as costs and paid by said delinquents: and the auditor general is authorized and empowered in the settlement of the account of any register of wills, to allow him costs of advertising, service and mileage, and other reasonable fees wherever there was or may be probable ground for issuing the citation, or for prosecuting an investigation to ascertain whether any taxes were due. And it shall be the duty of the register of wills to enter in a book, to be provided by him at the expense of the commonwealth, and to be kept for that purpose, the returns made by all assessors and appraisers, under this act, opening an account in favor of the commonwealth against the decedent's estate, and that estate, executors, administrators and their sureties, shall be liable for payment of said tax, which tax shall be a lien on the property of all parties until settled and satisfied; and the register may give certificates of search from said book; and whenever any such tax shall have remained due and unpaid for one year, it shall be lawful for the register to file a copy of the claim in the proper prothonotary's office, and proceed to recover the same in the name of the commonwealth by scire facias, according to the provisions of the act of March eleventh, one thousand eight hundred and forty-six, entitled "An Act relating to registered taxes and municipal claims in the county of Philadelphia," and any supplement thereto against the owner or owners of such real estate, for the time being; all the provisions of which act shall be operative in relation to such collateral inheritance tax, except that there shall be no loss or limitation of the lien for such tax by reason of a failure to file or sue the same within any limited time. Duties.

SECTION 16. That it shall be the duty of the register of wills in the several counties of this commonwealth, to collect and pay into the state treasury all taxes due, and that may be due, under the collateral inheritance laws of this commonwealth, of which he shall make a return under oath to the auditor general; and he shall be allowed to retain five per centum on all taxes paid and accounted for in full, for his services in collecting and paying over the same. Further duties.
Compensation of
register of wills.

SECTION 17. That from and after the first day of July next, all stock brokers and bill brokers shall be required to pay the additional sum upon each license of fifty per cent., and exchange brokers one hundred per cent. upon the amount which they are required to pay by the act of twenty-seventh May, one thousand eight hundred and forty-one, entitled "An Act to authorize the licensing of stock brokers, exchange brokers and bill brokers, and to regulate contracts for the purchase and sales of loans and stocks." Stock and bill
brokers required
to pay an additional
sum.

SECTION 18. That all the provisions of the act, entitled "An Act to authorize the licensing of stock brokers, exchange brokers and bill brokers," passed the twenty-seventh day of May, eighteen hundred and forty-one, be and the same are hereby extended to real estate brokers and to merchandize brokers. Certain act relating to stock brokers extended to real estate brokers, &c.

SECTION 19. That from and after the passage of this act, no person shall keep any billiard room, bowling saloon, or ten pin alley, in this commonwealth, without first taking from the treasurer of the proper county a license, for which he or she shall pay as follows: for every such license granted in the city and county of Philadelphia, and other cities of this commonwealth, the sum of one hundred dollars; and for every such license in the other counties of this commonwealth, the sum of thirty dollars; and no such license shall be granted for a longer period than one year. Any such person keeping such billiard room, bowling saloon, or ten pin alley, without license, shall, on conviction thereof in the court of quarter sessions of the proper county, be punished by a fine not less than the amount of such license, nor more than License for billiard room, ten pin alley, &c.
Penalty for keeping, without license.

Proviso.

five hundred dollars, or imprisonment in the county jail for any period not exceeding three months, and costs of prosecution: *Provided*, That this section shall not be construed to prohibit billiard tables or ten pin alleys connected with hospitals, asylums, or other institutions for the relief of the insane and diseased.

Beer houses,
eating houses,
restaurants, oys-
ter cellars, &c.,
license for.

SECTION 20. That no person shall hereafter keep any beer house, eating house, restaurant or oyster cellar, other than hotels now authorized by law to be licensed and kept, wherein beer, ale, or other malt liquors, or oysters, or other refreshments of any kind whatsoever are dressed, prepared or sold, without first applying for and obtaining a license from the county treasurer of the proper city or county, and for which the keepers thereof shall pay respectively the sum hereinafter provided.

Classification of.

SECTION 21. That the said beer houses, eating houses, restaurants and oyster cellars shall be classed by the appraiser or appraisers of mercantile taxes for the city or county in which the same shall be located, in seven classes; for the privilege of keeping which the keepers shall each pay to the treasurer of the proper county, for the use of the commonwealth, on or before the first day of July next, and on or before the first day of April in every year thereafter, for the license which the said treasurers of the proper county are hereby required to grant.

Rates of license.

SECTION 22. That every such person whose annual sales shall be esteemed and taken to amount to the sum of twenty thousand dollars and upwards, shall be classed in the first class, and pay the sum of two hundred dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of fifteen thousand dollars and upwards, shall be classed in the second class, and pay the sum of one hundred and twenty-five dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of ten thousand dollars and upwards, shall be classed in the third class, and pay the sum of seventy-five dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of five thousand dollars and upwards, shall be classed in the fourth class, and pay thirty dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of three thousand dollars and upwards, shall be classed in the fifth class, and pay twenty dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of two thousand dollars, shall be classed in the sixth class, and pay twelve dollars.

That every such person whose annual sales shall be esteemed and taken to amount to the sum of one thousand dollars, shall be classed in the seventh class, and pay ten dollars.

Proviso.

That every person whose annual sales amount to five hundred dollars, and not less than one thousand dollars, shall form the eighth class, and pay five dollars: *Provided*, That nothing contained in this act, shall be so construed as to conflict with the provisions of an act, entitled "An Act to change the mode of granting tavern licenses in the city and county of Philadelphia," passed April, one thousand eight hundred and forty-nine: *And provided further*, That nothing herein contained shall be so construed as to apply to "feme sole," boarding house keepers, whose receipts do not amount to more than two thousand dollars per annum.

Appraisers of
mercantile taxes
to be sworn.

SECTION 23. That before proceeding to make a classification of the said beer houses, eating houses, oyster cellars and restaurants, the appraiser or appraisers of mercantile taxes for the several counties, shall each take an oath or affirmation before a judge of the court of common

pleas of the proper county, faithfully, honestly, and without partiality, Duties of. to make out a true list of the names of all the persons who shall be engaged in keeping beer houses, eating houses, oyster cellars and restaurants in the city or county for which he or they may have been appointed appraiser or appraisers, a copy of which oath or affirmation shall be filed in the office of the clerk of the court of quarter sessions of the proper county, and a list of the names and classification of those engaged in keeping the said houses and restaurants, shall be delivered by the said appraiser or appraisers to the city or county treasurer of the city or county in which the same may be located; and the said appraiser or appraisers shall receive for his or their compensation, thirty-seven and one-half cents for each person so returned to the county treasurer, to be paid by the said treasurer out of the county treasury: *Provided*, That *Proviso*. the duties enjoined upon appraisers of mercantile taxes by this act shall, as far as concerns the city and county of Philadelphia, devolve on the appraisers appointed by virtue of the act, entitled "An Act to change the mode of granting tavern licenses in the city and county of Philadelphia," as aforesaid, and whose fees shall be the same as provided by said act.

SECTION 24. That hereafter the price of a theatre or circus license in Theatres or circus license. the city or county of Philadelphia, shall be five hundred dollars; and in the county of Allegheny, two hundred dollars; and for every theatre or circus in any other county in this commonwealth, eighty dollars.

SECTION 25. That in addition to the license now required by law to Venders of merchandise taken out by venders of merchandize, all manufacturers, venders, chandize, manufacturers, or other persons, (except regular apothecaries for the sale of facturers, &c. simple medicines, the prescriptions of physicians, and the compounds of the pharmacopæe, and the several dispensaries of the United States,) engaged in the manufacture or sale of any nostrums, medical compounds or patent medicines, whether pills, powders, mixtures, or in any other form whatsoever, shall also take out from the proper city or county treasurer, a license for manufacturing, vending, hawking, peddling, or in any way selling such nostrums, medical compounds, or patent medicines.

SECTION 26. All such venders or sellers shall be classed and required Classification of, to pay annually to the use of the commonwealth, for their respective license of, licenses, as follows:

Those who are esteemed and taken to make and effect annual sales to the amount of one hundred dollars, and not exceeding two hundred dollars, shall constitute the fourth class, and pay five dollars.

Those to the amount of two hundred dollars, and not exceeding five hundred dollars, the third class, and pay ten dollars.

Those to the amount of five hundred dollars, and not exceeding one thousand dollars, the second class, and pay thirty dollars.

Those to an amount exceeding a thousand dollars, and not exceeding two thousand dollars, shall form the first class, and pay fifty dollars: *Provided*, That those who are esteemed to sell an amount exceeding *Proviso*. two thousand dollars, shall pay a tax of fifty dollars, and three per cent, upon all sales above two thousand dollars.

SECTION 27. Any person convicted of violating the provisions of the Penalty for violating the provisions of the preceding sections, shall be fined in a sum not less than fifty, nor more than five hundred dollars for each offence, one-half to be paid to the sions of the preceding sections. the person or persons who shall prosecute such offender.

SECTION 28. All the provisions and duties enjoined upon any one by the act, entitled "An Act graduating duties upon wholesale dealers and

Provisions and duties contained in certain act extended and applied to this act, retailers of merchandize, and prescribing the mode of issuing licenses, and collecting said duties," passed the seventh day of April, one thousand eight hundred and thirty, and the several supplements thereto, are hereby extended and declared to apply to this act, except so far as they are inconsistent herewith.

Abatement on money due on unpatented lands.

SECTION 29. That from and after the passage of this act, the state treasurer be and he is hereby required to abate five per cent. of the purchase money due on all unpatented lands appropriated on warrants heretofore granted: *Provided*, The said purchase money be paid into the treasury on or before the first day of May, eighteen hundred and fifty.

Enrolment tax on new counties.

SECTION 30. That every county hereafter to be formed, shall pay an enrolment tax of five hundred dollars to the commonwealth, which said tax shall form a part of the sinking fund for the liquidation of the state debt.

Appraisers of mercantile taxes to make annual returns to county thereof.

SECTION 31. That from and after the passage of this act, the appraisers of mercantile taxes of the respective counties shall annually make return in the manner now provided by law for making return of venders of merchandize, to the county treasurer of the proper county, the number of distilleries and breweries within their respective counties, specifying the name of the owner or proprietor of each, and the number of gallons distilled, compounded, or brewed by each per annum, whether the same be brandy, gin, rum, whiskey, or other spirituous liquor, or beer, porter, ale, or other malt liquor.

Distillers or brewers, classification of.

SECTION 32. That all such distillers, or brewers, shall be classed and required to pay annually, for the use of the commonwealth, for their respective licenses, as follows:

Those who are esteemed and taken to make and effect annual sales to an amount over one hundred thousand dollars, shall constitute the first class, and pay a tax of one hundred dollars.

Those to the amount of seventy-five thousand, and not exceeding one hundred thousand dollars, the second class, and pay a tax of seventy dollars.

Those to the amount of fifty thousand, and not exceeding seventy-five thousand dollars, the third class, and pay a tax of fifty dollars.

Those to the amount of thirty thousand, and not exceeding fifty thousand dollars, the fourth class, and pay a tax of forty dollars.

Those to the amount of twenty thousand, and not exceeding thirty thousand dollars, the fifth class, and pay a tax of thirty dollars.

Those to the amount of fifteen thousand, and not exceeding twenty thousand dollars, the sixth class, and pay a tax of twenty-five dollars.

Those to the amount of ten thousand, and not exceeding fifteen thousand dollars, the seventh class, and pay a tax of twenty dollars.

Those to the amount of five thousand, and not exceeding ten thousand dollars, the eighth class, and pay a tax of twelve dollars and fifty cents.

Those to the amount of two thousand, and not exceeding five thousand dollars, the ninth class, and pay a tax of eight dollars.

Proviso.

Those to an amount not exceeding two thousand dollars, the tenth class, and pay a tax of five dollars: *Provided*, That this section shall not apply to distillers in the city and county of Philadelphia; but that said distillers shall be subject to the taxes imposed by existing laws; the lowest of which shall be fifty dollars.

Penalty for carrying on distillery or brewery without license.

SECTION 33. Any person or persons, who shall carry on any such distillery or brewery without a license, shall be liable to indictment in the court of quarter sessions of the proper county; and on conviction thereof,

shall be punished by a fine not exceeding two hundred dollars, and the costs of prosecution.

SECTION 34. That the assessors of the several counties of this commonwealth are hereby authorized and directed to re-assess, between the periods of the tri-ennial assessments, all real estate which may have been improved by the erection of buildings, or other improvements, subsequent to the last preceding tri-ennial assessments, subject to appeals as now provided by law; and all re-assessments made during the past year, are hereby declared to be as valid and effectual as if made in pursuance of law.

WILLIAM F. PACKER,
Speaker of the House of Representatives.

GEORGE DARSIE,
Speaker of the Senate.

APPROVED—The tenth day of April, one thousand eight hundred and forty-nine.

WM. F. JOHNSTON.

No. 370.

AN ACT

To incorporate the Upland manufacturing 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 George G. Leiper, Jesse J. Maris, William Eyre, junior, Edward Darlington, Samuel Edwards, Spencer M'Ilvain, Robert E. Hannum, Commissioners, George W. Bartram, John O. Deshong, Henry L. Powell, Daniel Lamott, John P. Crozier, David Trainer, John M. Sharpless, Frederick Fairlamb, John Larkin, junior, Frederick J. Hinkson, James Irving, John M. Broomall, William T. Crooks, Samuel Riddle, William Booth and Joshua P. Eyre, of the county of Delaware; and David S. Brown, James Martin, Matthew L. Bevan, Joseph H. Seal, John S. Newlin, John M. Odenheimer, Theo. Paulding, John Wilson, John Hooper, Charles P. Relf, Abraham R. Perkins, James Laws and H. L. Carson, of the city and county of Philadelphia, shall be and they are hereby appointed commissioners for the purposes hereinafter mentioned, that is to say: they or any five of them, after giving three weeks' public notice in one or more newspapers published in the county of Delaware, and one week's public notice in one or more newspapers published in the city of Philadelphia, of the times and places by them appointed for that purpose, shall procure, open and keep open, for at least three hours per day, on two successive days, at one place designated in the borough of Chester, and one place in the city of Philadelphia, a suitable book, and receive subscriptions therein from all persons duly qualified and desirous of taking stock in the company to be incorporated in pursuance of this