

No. 224.

A SUPPLEMENT

To an act, approved May second, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide revenue by imposing a mercantile license tax on vendors of or dealers in goods, wares, and merchandise, and providing for the collection of said tax," fixing the mercantile license tax for dealers beginning business on or after May first.

Mercantile license tax.

Dealers commencing business after May 1st of any year to take out license.

Computation of tax.

Retail vendor.

Wholesale vendor.

Tax for succeeding license tax year.

Duty of such vendor to make return to appraiser within forty days.

Section 1. Be it enacted, &c., That it shall be the duty of each vendor of or dealer in goods, wares, and merchandise who has commenced business on or after May first of any year to take out a license from that time until the expiration of the then current license year—to wit, April thirtieth succeeding—for which period he shall pay upon the whole volume gross of business, including cash receipts and merchandise sold on credit, which has been transacted within the first month during which said vendor or dealer has been in business multiplied by the number of months of the license year for which the license shall be issued—to wit, from the date of commencing business to the following first day of May—at the rate of two dollars for each retail vendor of or dealer in goods, wares, and merchandise, and one mill additional on each dollar of the whole volume gross of business transacted during the first month the said vendor or dealer has been in business multiplied by the number of months of the license year for which the license shall be issued, and at the rate of three dollars for each wholesale vendor of or dealer in goods, wares, and merchandise and one-half mill additional on each dollar of the whole volume gross of business transacted within the first month during which said vendor or dealer has been in business multiplied by the number of months of the license year for which the license shall be issued.

Section 2. The mercantile license tax for the succeeding license tax year shall be based upon the amount of business transacted in the manner aforesaid during the first month which said vendor or dealer has been in business multiplied by twelve, the number of months in the full license year.

Section 3. It shall be the duty of each vendor of or dealer in goods, wares, and merchandise who has thus commenced business on or after May first of each year to apply to the mercantile appraiser for a proper blank, to be prepared by the Auditor General, to fill up the same, and return it to the mercantile appraiser of the proper county within forty days from

the date of commencing said business, with an affidavit certifying to the correctness of the amount of business transacted during the first month in which said business has been operated. If the mercantile appraiser is dissatisfied with the returns so made by the vendor or dealer he shall ascertain and assess the mercantile license tax according to the best ascertainable information concerning the whole volume gross of business transacted during the first month said business was operated. If any vendor or dealer in goods, wares, and merchandise refuses to make such return as required by this act to the mercantile appraiser when requested so to do, it shall be the duty of the mercantile appraiser to report the same immediately to the county treasurer, whereupon it shall be the duty of the county treasurer to require the owner or business manager to appear before him in person with the books and accounts of his mercantile establishment for interrogation and examination; and the county treasurer shall have power to issue subpoenas and attachments to be served by any constable or sheriff to compel the attendance of the owner or any clerk, bookkeeper, or officer connected with the said business, and to compel the production of such books and papers as he may deem expedient to secure the information necessary to ascertain and fix the amount of the business transacted during the month when the said vendor or dealer in goods, wares, and merchandise has been in business.

Section 4. The mercantile appraiser shall leave with the vendor or dealer a written or printed notice, to be prepared and furnished by the Auditor General, specifying the classification and the amount of license money to be paid by such person to this State and also the time and place, when, and where an appeal will be held as required by law. Any vendor or dealer subject to the provisions of this act who is dissatisfied with the rating so made by the mercantile appraiser shall have the right of appealing to the mercantile appraiser and county treasurer, who are required to hear him on the day so fixed by the mercantile appraiser and county treasurer for the appeal. If the vendor or dealer is still dissatisfied with the finding of the county treasurer and mercantile appraiser or board of appraisers in reference to the proper classification of the said vendor or dealer, he shall have the right of appeal within the time prescribed by law to the court of common pleas of the proper county, which appeal the said court is required to hear and determine within twenty days after such appeal shall be taken or at the next sitting thereof. If any person fails to attend the appeal before the county treasurer and mercantile appraiser, board of appraisers, or the court, he shall not thereafter be permitted

Appraiser may assess tax.

Refusal to make return to be reported to county treasurer.

Examination of manager and books by treasurer.

Treasurer may compel attendance.

Appraiser to leave written notice of classification and amount of tax and time and place of appeal.

Appeal to appraiser and treasurer.

Appeal to common pleas.

Failure to attend appeal bars certain defenses.

in a suit for the recovery of said mercantile license tax to set up as a defense either that he is not a vendor of or dealer in goods, wares, and merchandise, or any other ground of defense which might have been heard and determined either by the said county treasurer and mercantile appraiser, board of appraisers, or the court of common pleas on appeal, as aforesaid.

Repeal.

Section 5 of act of March 24, 1824 (P. L. 32).

Section 6 of act of April 7, 1830 (P. L. 387).

Other acts inconsistent.

Section 5. Section five of the act, approved March twenty-fourth, one thousand eight hundred and twenty-four (Pamphlet Laws, thirty-two), entitled "A supplement to the act entitled 'An act laying a duty on the retailers of foreign merchandise,'" and

Section six of the act, approved April seventh, one thousand eight hundred and thirty (Pamphlet Laws, three hundred eighty-seven), entitled "An act graduating the duties upon wholesale dealers and retailers of merchandise, and prescribing the mode of issuing licenses and collecting said duties," are hereby repealed, and all other acts or parts of acts inconsistent herewith are hereby repealed.

APPROVED—The 30th day of April, A. D. 1925.

GIFFORD PINCHOT.

No. 225.

AN ACT

To further amend clause nineteen, section one thousand two hundred and ten of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," changing the valuation per teacher in school districts of the fourth class.

Public schools.

Clause 19, section 1210 of act of May 18, 1911 (P. L. 309), added by section 1 of act of April 28, 1921 (P. L. 328), as amended by act of May 2, 1923 (P. L. 328), further amended.

Section 1. Be it enacted, &c., That clause nineteen, section one thousand two hundred and ten of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," which was added by section one of the act, approved the twenty-eighth day