

No. 380.

AN ACT

To amend 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," as amended.

Mercantile license tax.

Section 7 of act of May 2, 1899 (P. L. 184), further amended.

Section 1. Be it enacted, &c., That section seven of 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 taxes," as last amended by an act, approved June thirtieth, one thousand nine hundred and twenty-three (Pamphlet Laws, nine hundred eighty-six), entitled "An act to amend 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,' as amended," is hereby further amended to read as follows:

Duty of treasurer to sue.

Section 7. It shall be the duty of every city and county treasurer to sue for the recovery of all licenses duly returned to him by the mercantile appraiser *in cities of the first class*, if not paid on or before the first day of July, and *except in cities of the first class, if not paid on or before the first day of September* in each and every year, within thirty days after that date: Provided, however, That if the county treasurer is satisfied that the mercantile license tax, for any good and sufficient reason, cannot be collected, he shall make a report to the Auditor General of all the facts connected with the case, and the Auditor General, upon investigation, may exonerate him from the payment of said tax, and in all such cases suit shall not be brought. The county treasurer shall, at the expiration of each month, forward to the State Treasurer the amount of mercantile tax received by him. If through fraud, mistake, or accident any dealer or dealers in, or any vendor or vendors of goods, wares, or merchandise shall fail to make a full, complete, and accurate return, or the mercantile appraiser shall fail to make a full, complete, and accurate report of the character and volume of the business of such dealer, in all such cases, upon the discovery of such delinquency, it shall be the duty of the Auditor Gen-

Proviso.

Auditor General may exonerate.

Payment to State Treasurer.

Inaccurate returns or reports.

eral to investigate and ascertain the character and amount or volume of business transacted by such dealer or dealers, vendor or vendors, during the calendar year preceding the year for which the tax is to be paid.

Investigation by Auditor General.

For the purpose of conducting such investigation, the Auditor General shall have all the powers conferred by law for the collection of State taxes. All taxes based upon such valuation shall be collectible at any time, either before or after the expiration of the year for which the tax is to be paid.

Collection of taxes based on Auditor General's valuation.

Section 2. Section nine of said act, approved May second, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), amended by the act, approved June thirtieth, one thousand nine hundred twenty-three (Pamphlet Laws, nine eighty-six), entitled "An act to amend an act, approved May second, one thousand eight hundred and ninety-nine (Pamphlet Laws, one 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,' as amended," is hereby further amended to read as follows:

Section 9 of act of May 2, 1899 (P. L. 184), further amended.

Section 9. It shall be the duty of every mercantile appraiser, appointed under this act, *in cities of the first class*, on or before the first day of May, and *except in cities of the first class, on or before the first day of July*, in each year, to certify to the county treasurer a correct list of all vendors or dealers in goods, wares, and merchandise, assessed or to be assessed with a mercantile tax, in the county for which he is appointed, giving the names and post-office address of the vendors or dealers so returned, the classification, and amount of license due by each. The list furnished by the mercantile appraiser to the county treasurer shall not contain the name or names of vendors or dealers who are not subject to the payment of the mercantile license tax. This list shall be kept by the county treasurer, for his guidance in hearing appeals and collecting said license taxes. After appeals have been heard and exonerations made, the corrected list shall then be certified by the county treasurer to the Auditor General, *in cities of the first class on or before the first day of July, and except in cities of the first class, on or before the first day of September* of each year. It shall be the duty of each dealer or vendor liable to taxation hereunder to pay said mercantile tax and take out, from the treasurer of the proper city or county, the license herein provided for *in cities*

Appraiser to certify to county treasurer list of dealers assessed with tax.

Contents of list.

Disposition of list.

After appeals, corrected list certified to Auditor General.

Duty of dealer to pay tax and take out license.

of the first class on or before the first day of July, and except in cities of the first class, on or before the first day of September [first] of each year.

APPROVED—The 14th day of May, A. D. 1925.

GIFFORD PINCHOT.

No. 381.

AN ACT

To amend section twenty-three of the act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," providing that no tax on gross receipts shall be collected from any municipality for any public utility heretofore or hereafter owned and operated or for any public utility service furnished.

Taxation.

Section 23 of act
of June 1, 1889
(P. L. 420),
amended.

Section 1. Be it enacted, &c., That section twenty-three of the act, approved the first day of June, one thousand eight hundred and eighty-nine (Pamphlet Laws, four hundred twenty), entitled "A further supplement to an act, entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine," is hereby amended to read as follows:

Tax on gross re-
ceipts of utility
companies.

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, street passenger railway company, and every other company, joint-stock association or limited partnership, now or hereafter incorporated or organized by or under any law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government, and doing business in this Commonwealth, and owning, operating or leasing to or from another corporation, company, association, joint stock association or limited partnership, any railroad, pipe line, slack water navigation, street passenger railway, canal or other device for the transportation of freight or passengers or oil, and every telephone or telegraph company incorporated under the laws of this or any other State or of the United States and doing business in this Commonwealth, and every express company, incorporated or unincorporated, doing business in this Commonwealth, and every firm, copartnership or joint stock company or association doing express business in this Commonwealth, and every electric light company, and every palace car and sleeping car company, incorporated or unincorporated, doing business in this