

No. 384.

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 and 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 for the collection of taxes upon gross receipts of companies, firms, joint-stock associations, and limited partnerships engaged in freight, oil, and motor transportation, and from water-power and hydro-electric companies, and providing also for the payment of taxes upon gross receipts where works are operated by others than the owners thereof.

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 and 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 upon gross receipts.

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 limited partnership, firm, joint-stock association, corporation, or company engaged in, or hereafter engaged in, the transportation of freight or oil within the State,* 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 or corporation doing express business in this Commonwealth, and every electric light company, *water-power company, and hydro-electric company, incorporated or unincorporated, without regard as to how such companies were originally formed or incorporated,* and every

palace car and sleeping car company, incorporated or unincorporated, doing business in this Commonwealth, shall pay to the State Treasurer a tax of eight mills upon the dollar upon the gross receipts of said corporation, company or association, limited partnership, firm or copartnership, received from passengers and freight traffic transported wholly within this State, and receipts from the sale of electricity and from telegraph or telephone, traffic or express business done wholly within this State, or from business of electric light companies, water-power companies, and hydro-electric companies, and from the transportation of oil, done wholly within the State; the said tax shall be paid [semi-annually upon the last days of January and July in each year] *within sixty days after settlement of said taxes shall have been approved by the State Treasurer*; and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer or other proper officer of the said company, firm, copartnership, limited partnership, joint-stock association or corporation, to transmit to the Auditor General *on or before the first days of February and August of each year* a statement, under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, joint-stock associations or limited partnerships derived from all sources, and of gross receipts from business done wholly within the State, during the [preceding] *period of six months [ending] immediately preceding [on] the first days of January and July of each year*; and if any such company, firm, copartnership, joint-stock association, association or limited partnership or corporation, shall neglect or refuse for a period of thirty days after such [tax] *report becomes due, to make said returns, [or to pay the same, the amount thereof, with an addition of ten per centum thereto, shall be collected for the use of the Commonwealth as other taxes are recoverable by law] it shall be the duty of the accounting officers of the Commonwealth to add ten per centum to the tax of said company, copartnership, joint-stock association, association, limited partnership, or corporation for each and every period for which such report was not furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling accounts and collecting such taxes*: Provided, That in any case where the works of [one] *any corporation, company, copartnership, joint-stock association or limited partnership are [leased to and] operated by another corporation, company, copartnership, association or limited partnership, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations or limited partnerships in accord-*

Amount of tax.

Time of payment.

Officers of companies to make semi-annual statement to Auditor General of amount of gross receipts.

Upon neglect or refusal to file statement, accounting officers shall add penalty of 10%.

Proviso.

Apportionment of tax where works operated by another company.

Primary liability.

ance with the terms of their respective leases or agreements, but for the payment of the said taxes the Commonwealth shall first look to the corporation company, *copartnership*, association or limited partnership operating the works, and upon payment by the said company, corporation, *copartnership*, association or limited partnership of a tax upon the receipts, as herein provided, derived from the operation thereof, [the] *no other* corporation, company, *copartnership*, joint-stock association or limited partnership [from which the said works are leased,] shall [not] be held liable under this section for any tax upon the proportion of said receipts received by it [as rental] for the use of said works.

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

GIFFORD PINCHOT.

No. 385.

AN ACT

To amend Route Forty-nine as amended, Route Fifty-five, Route Seventy-six, Route Ninety-five as amended, Route Ninety-nine, Route One Hundred and Five as amended, Route One Hundred and Nine as amended, Route One Hundred and Seventeen, Route One Hundred and Sixty-four, Route One Hundred and Eighty-eight, Route Two Hundred and Nineteen as amended, Route Two Hundred and Twenty, Route Two Hundred and Forty-one as amended, and Route Two Hundred and Fifty-two as amended, of section six of the act, approved the thirty-first day of May, one thousand nine hundred and eleven (Pamphlet Laws, four hundred and sixty-eight), entitled "An act providing for the establishment of a State Highway Department, by the appointment of a State Highway Commissioner, two Deputy State Highway Commissioners, chief engineer, chief draughtsman, superintendents of highways, and a staff of assistants and employes; defining their duties and the jurisdiction of the State Highway Department, and fixing salaries of Commissioner and deputies and other appointees; providing for taking over from the counties or townships of the Commonwealth certain existing public roads connecting county-seats, principal cities, and towns and extending to the State line; describing and defining same by route numbers as the State highways of the Commonwealth; providing for the improvement, maintenance and repair of said State highways solely at the expense of the Commonwealth, and relieving the several townships or counties from any further obligation and expense to improve or maintain the same, and relieving said townships or counties of authority over same; requiring boroughs and incorporated towns to maintain certain State highways wholly and in part; requiring the State Highway Commissioner to make maps to be complete records thereof; conferring authority on the State Highway Commissioner; providing for the payment of damages in taking of property, or otherwise, in the improvement thereof; providing for purchase or acquiring of turnpikes or toll-roads forming all or part of any State highway, and procedure therein; providing for work of improvement of State highways to be done by contract, except where the State Highway Commissioner decides the work be done by the State; providing aid by the State to counties and townships desiring the same in the improvement of township or county roads; defining highways and State-aid highways; providing