

Investigation. ter 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 Department of Revenue to investigate and ascertain the character and amount or volume of business transacted by such dealer or dealers, vender or venders, during the calendar year preceding the year for which the tax is to be paid.

Powers. For the purpose of conducting such investigation, the Department of Revenue shall have all the powers conferred by law for the collection of State taxes. All taxes collectible at any time. Taxes collectible at any time. 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.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT

—
No. 188

AN ACT

Relating to the settlement of the estates of deceased minors.

Estates of deceased minors.

Distribution at audit of final account.

When involved in litigation.

Section 1. Be it enacted, &c., That whenever a minor child dies, during minority, leaving an estate in the hands of a guardian, distribution of the balance thereof may be made, at the discretion of the auditing judge of the orphans' court having jurisdiction over said estate or of the auditor to whom said account has been referred for audit, at the audit of the guardian's final account, to creditors and the persons entitled to receive the same under the intestate law, unless it should appear at the audit that the estate of the minor is involved in litigation, or is likely to be, making it necessary to distribute the balance to a legal representative for the minor's estate.

APPROVED—The 12th day of June, A. D. 1931.

GIFFORD PINCHOT