

No. 253

## AN ACT

To amend section thirteen and section twenty-seven of the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," by providing that all appeals from appraisements shall specify the objections thereto.

Section 1. Be it enacted, &c., That section thirteen of the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," be and the same is hereby amended to read as follows:

Inheritance taxes.

Section 13, act of June 20, 1919 (P. L. 521), amended.

Section 13. Any person not satisfied with any appraisalment of the property of a resident decedent may appeal, within thirty days, to the orphans' court, on paying or giving security to pay all costs, together with whatever tax shall be fixed by the court. *The appeal shall specify all the objections to said appraisalment, and any objections not specified in the appeal shall not be considered by the court.* Upon such appeal, the court may determine all questions of valuation and of the liability of the appraised estate for such tax, subject to the right of appeal to the Supreme or Superior Court.

Appeals to orphans' court.

Objections to appraisalment to be specified.

Section 2. That section twenty-seven of the said act be and the same is hereby amended to read as follows:

Section 27. Any person not satisfied with such appraisalment as made by an appraiser appointed by the Auditor General may appeal, within thirty days, to the court of common pleas of Dauphin County, on paying or giving security to pay all costs, together with whatever tax shall be fixed by the court. *The appeal shall*

Appeals to common pleas of Dauphin County.

Objections to  
appraisalment to  
be specified.

*specify all the objections to said appraisalment, and any objections not specified in the appeal shall not be considered by the court.* Upon such appeal, the court may determine all questions of valuation and the liability of the appraised estate for such tax, subject to the right of appeal to the Supreme or Superior Court.

APPROVED—The 22d day of June, A. D. 1931.

GIFFORD PINCHOT

No. 254

AN ACT

To amend the title, and to amend section one as amended, of the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," by including notice in the title that said act taxes transfers made in contemplation of death; and by imposing upon banks, other institutions or depositories the duty of making certain reports; and fixing penalties on such banks, other institutions or depositories for failure to make such reports.

Inheritance taxes.

Title of act of  
June 20, 1919 (P.  
L. 521), amended.

Section 1. Be it enacted, &c., That the title of the act, approved the twentieth day of June, one thousand nine hundred and nineteen (Pamphlet Laws, five hundred twenty-one), entitled "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," be and the same is hereby amended to read as follows: