

*of such death, giving the name of such deceased person, the amount deposited at date of death with such bank or other institution or depository, and the name of the survivor or survivors to such account. Any bank or other institution or depository which, after knowledge of any such death, shall fail immediately to notify the Department of Revenue, as herein required, shall be liable to a penalty of one hundred dollars (\$100.00), to be recovered by the said department as debts of like amount are by law recoverable.*

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

GIFFORD PINCHOT

No. 255

AN ACT

Imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire.

Excise tax on gross receipts.

Transportation companies using public highways.

Definitions.

Section 1. Be it enacted, &c., That the word "company," as used in this act, shall be construed to mean any individual who, or copartnership, corporation, joint-stock association, or association of individuals whatsoever which, shall engage in the business of carrying passengers or property for hire over the highways of this Commonwealth in motor vehicles or trackless trolleys. For the purposes of this act, the term "motor vehicle" shall be construed to mean every vehicle which is self-propelled, except such as move upon or are guided by a track erected upon the highways.

Semiannual report to be filed with Department of Revenue.

Contents.

Section 2. Each company shall pay an excise tax for the use of the highways of this Commonwealth. For the purpose of ascertaining the amount to be paid, each such company shall, on or before the first days of February and August of each year, file with the Department of Revenue, on forms prescribed and furnished by it, a report, under oath or affirmation, setting forth: (1) The name and address of the company owning or operating such motor vehicle or vehicles; (2) the location of the principal place of business of such company; (3) the name and address of the person in this Commonwealth upon whom service of process or other notice may be had against such company; (4) a schedule, if any, or, if not, a description of the routes over which such company shall have operated over highways in this Commonwealth during the period for which the report is filed; (5) the number of miles of all routes over which such motor vehicle or motor vehicles shall have been operated by such company during the period for which

the report is filed; (6) the number of miles within this Commonwealth of all such routes so operated during the period for which the report is filed; and (7) the amount of gross receipts of such company from all sources upon its operations during the period for which the report is filed, and such other relevant information as the Department of Revenue may require in connection with the settlement of the excise tax hereinafter provided, for each period of six months immediately preceding the first days of January and July of each year.

Section 3. The amount of excise tax semiannually to be paid by each company specified in section one of this act shall be as follows: (1) In case of a company operating routes which are entirely within the limits of this Commonwealth, eight (8) mills upon the dollar upon the gross receipts of such company from all operations for the period covered by such report; and (2) in case of a company operating over routes when only a part of such routes lies within this Commonwealth, eight (8) mills upon the dollar upon such portion of the gross receipts of such company as is represented by the ratio that the number of miles of routes operated in this Commonwealth by such company, during the period for which the report is filed, bears to the total number of miles of all routes operated by such company during said period. The provisions hereof shall not be construed as exempting any company from complying with the laws relating to fees payable to the Department of Revenue for the registration of motor vehicles. In the event, however, that an excise tax shall be paid by any company to any city of this Commonwealth for the use of its highways, during the period for which the report is filed, the amount of such tax, so paid, may be deducted from the amount of tax payable to the Commonwealth, as above computed, upon satisfactory proof to the Department of Revenue of such payment; and, in addition thereto, where any such company shall have paid to the Department of Revenue a registration fee or fees, as provided for by the laws of this Commonwealth, upon any motor vehicle or motor vehicles used in the business of carrying passengers or property for hire over the highways of this Commonwealth, it shall receive a credit in each settlement for gross receipts tax made hereunder to the extent of fifty per cent of the total amount of the registration fee or fees paid for the calendar year of which the period covered by the settlement was a part.

Section 4. The said excise tax on gross receipts shall be settled, resettled, and otherwise imposed and adjusted in the same manner, within the same periods of time, and subject to the same penalties, interest, and right of re-

Amount of tax.

Deductions.

Settlement,  
appeal, etc.

settlement, review, appeal, and refund, as provided by law in the case of taxes on gross receipts.

Revocation of registration of motor vehicle, etc.

Section 5. The Secretary of Revenue shall suspend the registration of any motor vehicle, or the privilege of any nonresident company of operating on the highways of this Commonwealth, when any such company shall fail to comply with the provisions of this act, or shall fail, neglect, or refuse to pay the excise tax due or settled against it under the provisions of existing law. Such suspension shall continue until satisfactory settlement shall be made with the Department of Revenue.

Secretary of Revenue as agent for service of process.

Section 6. Unless and until each nonresident company, subject to the provisions of this act, shall notify the Department of Revenue of the name and address of a person within this Commonwealth upon whom service of process against it or notice to it may be had, the Secretary of Revenue shall be its agent for the service of process or the receipt of any notice provided under existing law, and any service made upon or notice given to the Secretary of Revenue, as such agent, shall be of the same validity and effect as if such process had been served upon or such notice given to the duly constituted resident agent of such company.

Violation of act.

Section 7. Any company violating any of the provisions of this act shall be guilty of a misdemeanor, and shall, upon conviction thereof in a court of quarter sessions, be sentenced to pay a fine of two hundred (\$200) dollars and costs of prosecution, or undergo imprisonment for not more than one year, or suffer both such fine and imprisonment.

Misdemeanor.  
Penalty.

Enforcement.

Section 8. Such employes of the Commonwealth as are designated as "State Highway Patrolmen" shall aid the Department of Revenue in the enforcement of this act, and, for this purpose, are hereby declared to be peace officers, and are hereby given police power and authority throughout the Commonwealth to arrest on view, without writ, rule, order, or process, any person known to have violated or who is suspected of having violated any of the provisions of this act.

Certain powers given to highway patrolmen.

Disposition of taxes, etc.

Section 9. All taxes, penalties, interest, and bail forfeited which shall be received, recovered, paid, or collected under the provisions of section three, division (1) of this act, from companies operating routes which are entirely within the limits of this Commonwealth, shall be paid into the State Treasury, through the Department of Revenue, and credited to the General Fund; and all taxes, penalties, interest, and bail forfeited which shall be received, recovered, paid, or collected under the provisions of section three, division (2) of this act, from companies operating over routes when only a part of such routes lies within the Commonwealth, shall be paid

into the State Treasury, through the Department of Revenue, and credited to the Motor License Fund.

Section 10. All taxes, penalties, and interest, collectible under acts in existence prior to the approval of this act, shall continue and remain in full force and effect and be collectible by the Department of Revenue notwithstanding the passage of this act. However, it is not the intent to impose double taxation.

Taxes under  
prior acts.

Section 11. The provisions of this act are severable, and if any of its provisions shall be held unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this act. It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included herein.

Constitutionality.

Section 12. This act shall be in effect immediately upon its passage, and approval by the Governor; and the excise tax imposed herein shall be payable for the semiannual tax periods during the year one thousand nine hundred thirty-one, and thereafter.

When effective.

Section 13. All acts and parts of acts inconsistent with this act are hereby repealed.

Repeal.

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

GIFFORD PINCHOT

No. 256

AN ACT

To amend route forty-six as amended, route forty-nine as amended, route fifty as amended, route fifty-two as amended, route fifty-five as amended, route fifty-eight as amended, route sixty-three as amended, route seventy-five as amended, route ninety-one as amended, route ninety-seven as amended, route one hundred and two as amended, route one hundred and eight as amended, route one hundred and fourteen as amended, route one hundred and fifteen as amended, route one hundred and twenty as amended, route one hundred and seventy as amended, route one hundred and seventy-one as amended, route one hundred and seventy-four as amended, route one hundred and eighty-eight as amended, route one hundred and eighty-nine as amended, route two hundred and fifty-five as amended, route two hundred and sixty-eight as amended, route two hundred and eighty-three as amended, route two hundred and eighty-five as amended, and routes four, twenty-three, thirty, thirty-four, forty-five, fifty-six, sixty, seventy-two, seventy-eight, one hundred and one, one hundred and four, one hundred and thirteen, one hundred and nineteen, one hundred and twenty-four, one hundred and ninety-five, two hundred and nine, two hundred and thirteen, two hundred and eighteen, two hundred and forty-seven, two hundred and fifty-six, and two hundred and seventy-three of section six of an act, approved the thirty-first day of May, one thousand nine hundred and eleven (Pamphlet Laws, four hundred sixty-eight), entitled "An