

No. 102

AN ACT

To amend section two of the act, approved the fourth day of June, one thousand nine hundred and fifteen (Pamphlet Laws, eight hundred twenty-eight), entitled "An act to provide revenue by imposing a State tax upon sales or agreements to sell or memoranda of sales of stock, and upon deliveries or transfers of shares or certificates of stock in domestic and foreign corporations, copartnership associations, and joint-stock associations; providing the manner of collecting such tax; and prescribing penalties," by extending the exemptions from the tax imposed by the said act.

Revenue.

State tax on sales of stock, etc.

Section 2, act of June 4, 1915 (P. L. 823), amended.

Section 1. Be it enacted, &c., That section two of the act, approved the fourth day of June, one thousand nine hundred and fifteen (Pamphlet Laws, eight hundred and twenty-eight), entitled "An act to provide revenue by imposing a State tax upon sales or agreements to sell or memoranda of sales of stock, and upon deliveries or transfers of shares or certificates of stock in domestic and foreign corporations, copartnership associations, and joint-stock associations; providing the manner of collecting such tax; and prescribing penalties," be and the same is hereby amended to read as follows:

Exemptions.

Deposit of stock certificates, as collateral, etc.

Transfer of certificates to certain fiduciaries.

Section 2. This act does not impose a tax upon an agreement evidencing the deposit of stock certificates as collateral security for money loaned thereon, if such stock certificates are not actually sold; nor upon such stock certificates, so deposited; nor upon mere loans of stock or the return thereof; *nor shall the provisions of this act apply to transfers of certificates, otherwise taxable, from a trustee or trustees to a trustee or trustees substituted by court order or in accordance with the terms of the trust agreement, or to a surviving trustee or trustees, provided, in either case, the same continue to be held by such transferee or transferees for the same purposes for which they were held prior to such transfer; nor to such transfers from a deceased person to his or her executor or administrator, nor from a ward to his or her guardian, nor from a guardian to the ward, where such transfer is made pursuant to the relationship of executor or administrator or guardian and ward.*

APPROVED—The 4th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 103

AN ACT

To amend section one of an act, approved the eleventh day of June, one thousand nine hundred and fifteen (Pamphlet Laws, nine hundred thirty-eight), entitled "An act to regulate and establish the fees to be charged and collected by the several clerks of the courts of oyer and terminer, general jail delivery,

and quarter sessions of the peace, in counties of this Commonwealth having a population of over eight hundred thousand and less than one million five hundred thousand inhabitants, as computed by the last preceding United States census," as amended, by extending said act to counties of the second class, changing and further fixing the fees to be charged by said clerks.

Section 1. Be it enacted, &c., That section one of the act, approved the eleventh day of June, one thousand nine hundred and fifteen (Pamphlet Laws, nine hundred thirty-eight), entitled "An act to regulate and establish the fees to be charged and collected by the several clerks of the courts of oyer and terminer, general jail delivery, and quarter sessions of the peace, in counties of this Commonwealth having a population of over eight hundred thousand and less than one million five hundred thousand inhabitants, as computed by the last preceding United States census," which was amended by section one of the act approved the eighteenth day of March, one thousand nine hundred and twenty-five (Pamphlet Laws, forty-two), is hereby further amended to read as follows:

Counties of second class.

Section 1, act of June 11, 1915 (P. L. 938), as amended by act of March 18, 1925 (P. L. 42), further amended.

Section 1. Be it enacted, &c., That from and after the passage of this act, the fees to be paid to and received and charged by the several clerks of the courts of oyer and terminer and general jail delivery, and quarter sessions of the peace, in counties of [this Commonwealth having a population of over eight hundred thousand and less than one million five hundred thousand inhabitants, as computed by the last preceding United States census] *the second class*, shall be as follows:

Fees of clerks of courts.

- [Appeals from alderman, twenty-five cents (\$.25).]
- Affidavits, fifty cents (\$.50).
- Attachments or process on any cause, one dollar (\$1.00).
- Bail-piece, two dollars (\$2.00).
- Ballots, preparing for jury, per panel, two dollars and fifty cents (\$2.50).
- Bail-bond, one dollar (\$1.00).
- Bail-bond justification, filing of, twenty-five cents (\$.25).
- Bench warrants, one dollar (\$1.00).
- Bonds for liquor license, *certificate and filing*, [frame and glass] two dollars and fifty cents (\$2.50).
- [Bonds for peddler's license, one dollar and twenty-five cents (\$1.25).]
- Bonds for constables, one dollar (\$1.00).
- Bonds for tax collectors (original), two dollars and seventy-five cents (\$2.75); *renewal each year, one dollar (\$1.00)*.
- [Bonds for tax collectors (renewal each year), one dollar (\$1.00).]
- Certificate of election of municipal officers, each, fifty cents (\$.50).

Commitments, fifty cents (\$.50).

[Commitment to county prisons, fifty cents (\$.50).]

[Commitment to eastern or western penitentiary, fifty cents (\$.50).]

[Commitment to house of refuge, fifty cents (\$.50).]

[Commitment to house of correction, fifty cents (\$.50).]

[Commitment to detention-room (juvenile), fifty cents (\$.50).]

Certificate of incorporation of new municipalities to Superintendent of Public Instruction, five dollars (\$5.00).

Certificate to Secretary of Highways of conviction for violation of laws regulating use and operation of motor vehicles, to be taxed as part of the costs of each case, one dollar (\$1.00).

Certificate for constables for election or appointment, one dollar (\$1.00).

Certificate of acknowledgment, fifty cents (\$.50).

Certificate for writ of habeas corpus, one dollar (\$1.00).

Certificate to county treasurer (each name; paid by county), one dollar (\$1.00).

Certificate for nolle prosequi, one dollar (\$1.00).

Certificate for payment of jurors (each name), one dollar (\$1.00).

[Certificate for payment of road jurors, fifty cents (\$.50).]

Certificate for the sheriff to draw jurors, *petit, grand, or special venire*, one dollar and fifty cents (\$1.50).

[Certificate for the sheriff to draw grand jurors, one dollar and fifty cents (\$1.50).]

[Certificate for the sheriff to draw special venire, one dollar and fifty cents (\$1.50).]

Certificate when judge acts as a magistrate; affidavit, warrant, and service, one dollar and fifty cents (\$1.50).

Certificate for ignored bill, one dollar (\$1.00).

Certificate in breach of peace case, fifty cents (\$.50).

[Certificate in apprentice case, fifty cents (\$.50).]

Certificate of reconsideration of sentence, fifty cents (\$.50).

Commission on lunacy, swearing commission, filing and recording, et cetera, two dollars and fifty cents (\$2.50).

Certified copy of record bill of indictment, two dollars (\$2.00).

Certified copy of minutes per page, or fraction thereof, three dollars and fifty cents (\$3.50).

Certified copy of report of laying out or vacating public road, five dollars (\$5.00).

[Certified copy of record docket-entries (quarter sessions), one dollar (\$1.00).]

Certified copy of record docket-entries [oyer and terminer], two dollars (\$2.00).

Certified copy of record docket-entries in road cases, five dollars (\$5.00).

Certified copy of information, two dollars (\$2.00).

[Citations, fifty cents (\$.50).]

Constables' quarterly returns, one dollar (\$1.00).

Detective license, filing application for, [and advertisement twenty-five dollars (\$25.00)] *five dollars (\$5.00).*

[Dog register, one dollar (\$1.00).]

[Declaration of intention to become a citizen, one dollar (\$1.00).]

Discharge on ignored bill, fifty cents (\$.50).

Discharge on bail entered, fifty cents (\$.50).

[Discharge prisoner from dock, twenty-five cents (\$.25).]

[Desertion cases, in lieu of all fees chargeable, two dollars (\$2.00).]

[Exemplification of the record, homicide, five dollars (\$5.00).]

Fieri facias, debt, *writ and docket entries*, [one dollar (\$1.00)] *ten dollars (\$10.00).*

Filing and entering reasons for new trial, fifty cents (\$.50).

Filing and entering motions in arrest of judgment, fifty cents (\$.50).

Filing and entering bail-bond or recognizance from magistrate, fifty cents (\$.50).

[Filing and issuing summons for recognizance, seventy-five cents (\$.75).]

Filing and entering coroner's return (each inquisition), fifty cents (\$.50).

Filing and entering petition for appointment of auditors, tax collectors, constables, and all other municipal officers, two dollars (\$2.00).

Filing and entering auditor's reports, one dollar (\$1.00).

Filing and recording proceeding for redistricting, or change of polling-place, [proceedings] each district, three dollars (\$3.00).

Filing and entering opinions of court of common pleas, Superior, or Supreme Court, two dollars (\$2.00).

Filing and docket-entries, true bill, three dollars (\$3.00).

Filing and entering certiorari or appeals to common pleas, Superior, or Supreme Court, three dollars and fifty cents (\$3.50).

Filing and entering remittitur from Superior or Supreme Court, three dollars (\$3.00).

Filing and entering exceptions (road cases), two dollars and fifty cents (\$2.50).

[Filing and entering petitions (juvenile), three dollars (\$3.00).]

Filing and recording of increase of bonded indebted-

ness proceedings. (per. page, or part thereof), three dollars and fifty cents (\$3.50).

Filing, recording and issuing receipt for expense accounts of candidates for political offices, if fifty dollars (\$50.00) or less, fifty cents (\$.50) each; if over fifty dollars (\$50.00), three dollars and fifty cents (\$3.50) per page, or part thereof.

Filing, recording and certifying appointments of election officers, two dollars and fifty cents (\$2.50).

Filing, recording and certifying orders for transfer or release of prisoners, two dollars and fifty cents (\$2.50).

Filing, recording and certifying miscellaneous orders of court, two dollars and fifty cents (\$2.50).

Filing, recording and certifying detailments of visiting judges, one dollar (\$1.00).

Filing and certifying counsel fees, one dollar (\$1.00).

Filing, recording and administering oaths of office, fifty cents (\$.50).

Filing and recording notary commission certifications, fifty cents (\$.50).

Filing and recording power of attorney, one dollar (\$1.00).

Filing financial statements, one dollar (\$1.00).

Ignoramus, where bill is returned, two dollars (\$2.00).

Issuing change of costs notices to controller and sheriff, fifty cents (\$.50).

[Jurors, defaulting, issuing notices to, one dollar (\$1.00).]

[Jurors, fieri facias against, one dollar (\$1.00).]

Liquor license, filing application for, five dollars (\$5.00).

Liquor license, filing and recording petition for revocation thereof, three dollars (\$3.00).

[License to loan money, filing application for, one hundred dollars (\$100.00).]

Mandamus, and proceedings thereon, four dollars (\$4.00).

Motion and rule, other than elsewhere provided for, twenty-five cents (\$.25).

[Naturalization, adults, two dollars (\$2.00).]

[Naturalization, minors, two dollars (\$2.00).]

[Naturalization, soldiers, two dollars (\$2.00).]

[Naturalization certificate or duplicate thereof, each, two dollars (\$2.00).]

Petition and order for a view or a review of a road or bridge, under seal, orders to open, filing report, recording, et cetera, ten dollars (\$10.00).

Petition, filing of, and entering proceedings in inebriate cases, three dollars (\$3.00).

Petition, filing, and proceedings for the removal of feeble-minded, insane, or criminal insane persons from any penal institution, three dollars (\$3.00).

Petition for parole, fifty cents (\$.50).

Petition for writ of habeas corpus, three dollars (\$3.00).

Petition to Governor for extradition papers, one dollar (\$1.00).

Preparing and certifying charity reports to the Department of Welfare, twenty-five dollars (\$25.00).

Preparing and transmitting testimony to institutions, two dollars (\$2.00).

Preparing records for institutions of prisoners committed, fifty cents (\$.50).

Preparing insanity reports to poor directors, four dollars (\$4.00).

Preparing insolvency proceedings for prisoners in jail, paid by county, one dollar (\$1.00).

Release from any institution by order of court, fifty cents (\$.50).

Recording election returns, each election district, two dollars and fifty cents (\$2.50).

Recognizance, calling and entering forfeitures, fifty cents (\$.50).

Recognizance, forfeited, respited, or discharged, and motion therefor, fifty cents (\$.50).

Recognizance, taking each, one dollar (\$1.00).

Return to writ of error, one dollar (\$1.00).

Services of clerk, where true bill is found, quarter sessions, three dollars (\$3.00); each additional day, or part of day, at trial, two dollars (\$2.00).

Services of clerk, where true bill is found, [in case of felony]oyer and terminer, five dollars (\$5.00); each additional day, or part of a day, at trial, four dollars (\$4.00).

Services of clerk, plea of guilty, one dollar (\$1.00).

Search from judgment to docket, single name, forty cents (\$.40).

Search from judgment to docket, extra single name, ten cents (\$.10).

Search from judgment to docket, two names extra, and so on, twenty-five cents (\$.25).

Subpoenas and seal, twenty-five cents (\$.25).

Seal, in every case, twenty-five cents (\$.25).

Summons on recognizance, seventy-five cents (\$.75).

Swearing grand jury, four dollars (\$4.00).

Swearing petit jury, in each case, four dollars (\$4.00).

Taxing a bill of costs, other than the clerk's of the sessions, fifty cents (\$.50).

Venire for grand jury, one dollar and fifty cents (\$1.50).

Venire for petit jury, one dollar and fifty cents (\$1.50).

Venire for special jury, one dollar and fifty cents (\$1.50).

Venditioni exponas, issuing writ, seventy-five cents (\$.75).

The fee for services not herein specifically provided for shall be the same as for similar services.

Repeal.

Section 2. All acts and parts of acts, general, special or local, inconsistent with or supplied by the provisions of this act are hereby repealed.

APPROVED—The 4th day of May, A. D. 1933.

GIFFORD PINCHOT

No. 104

AN ACT

Imposing a State tax, payable by those herein defined as manufacturers and distributors, on certain alcoholic beverages used or sold and delivered within the Commonwealth; prescribing the method and manner of evidencing the payment and collection of such tax; conferring powers and imposing duties on the Department of Revenue, and those using or engaged in the sale, at retail or wholesale, of alcoholic beverages taxable hereunder; and providing penalties.

Beverage
Tax Law.

Section 1. Be it enacted, &c., That this act shall be known, and may be cited, as the "1933 Beverage Tax Law."

Definitions.

Section 2. The following words, terms, and phrases, when used in this act, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

"Beverages." Alcoholic beverages, which include beer, lager beer, ale, porter, wine, similar fermented malt or vinous liquor, and fruit juice, containing one-half of one per centum or more of alcohol, and not more than 3.2 per centum of alcohol by weight, by whatever name such liquors or fruit juices may be called, the manufacture and sale of which for beverage purposes it not prohibited by the laws of the United States.

"Department." Department of Revenue of this Commonwealth.

"Distributor." A person engaged in the purchase and resale of beverages in the original sealed packages as prepared for market by the manufacturer or bottler, including any who or which—

1. Imports or causes to be imported from any other state or territory of the United States, or from any foreign country, beverages for his own use in the Commonwealth of Pennsylvania, or for sale and delivery in and after reaching the Commonwealth, other than in the original package, receptacle, or container.

2. Imports or causes to be imported from any other state or territory of the United States, or from any foreign country, beverages for his own use in the Commonwealth of Pennsylvania, or for sale or delivery therein, after the same have come to rest or storage therein,