

tion seven, and to make parties to the bill the creditors as ascertained.

Unemployment
relief.

Section 2. All moneys received prior to June first, one thousand nine hundred and thirty-six, as escheats under the act, to which this is an amendment, or under any other act of Assembly, without escheat as the result of the reduced period of time provided for by this amendment, which are in excess of the average amount per annum, received from escheats or payments into the State Treasury, without escheat from the same sources under any acts of Assembly during the preceding five fiscal years ending May thirty-first, one thousand nine hundred and thirty-five, shall be used only for unemployment relief purposes, and for such purposes are hereby appropriated. On and after June first, one thousand nine hundred and thirty-six, such revenues shall be credited to the General Fund.

When
effective.

Section 3. This act shall become effective immediately upon final enactment.

APPROVED—The 16th day of May, A. D. 1935.

GEORGE H. EARLE

No. 89

AN ACT

To further amend section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws, four hundred 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," by extending the tax imposed by the act to certain gross receipts of municipally owned or operated public utilities, and public utility services previously exempt from the tax; increasing for a limited period of time the rate of tax imposed by the act; exempting street passenger railway companies and traction companies; and making an appropriation.

Taxation.

Section 23,
act of June
1, 1889 (P. L.
420), as
last amended
by act of
April 25,
1929 (P. L.
662), further
amended.

Section 1. Be it enacted, &c., That section twenty-three of the act, approved the first day of June, one thousand eight hundred eighty-nine (Pamphlet Laws, four hundred 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," as last amended by the act, approved the twenty-fifth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, six hundred sixty-two), is hereby further amended to read as follows:

Tax on
gross receipts
of utility
companies.

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transporta-

tion company, [street passenger railway company, traction company,] and every other company, association, 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 every copartnership, person, or persons owning, operating or leasing to or from another corporation, company, association, joint-stock association, limited partnership, copartnership, person or persons, any railroad, pipe line, conduit, steamboat, canal, slack water navigation, [street passenger railway, traction system] or other device for the transportation of freight, passengers, baggage, or oil, except taxicabs, motor buses and motor omnibuses, and every limited partnership, association, joint-stock association, corporation or company engaged in, or hereafter engaged in, the transportation of freight or oil within this State, and every telephone company, telegraph company, express company, electric light company, water-power company, hydro-electric company, palace car company, and sleeping car company, 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 every limited partnership association, joint-stock association, copartnership, person or persons, engaged in telephone, telegraph, express, electric light, and power, water-power, hydro-electric, palace car or sleeping car business in this Commonwealth, shall pay to the State Treasurer, through the Department of Revenue, a tax of [eight mills upon the dollar upon] *fourteen mills for the years one thousand nine hundred and thirty-five and one thousand nine hundred and thirty-six, and eight mills thereafter upon the dollar* of the gross receipts of said corporation, company or association, limited partnership, joint-stock association, copartnership, person or persons, received from passengers, baggage, and freight transported wholly within this State, from telegraph or telephone messages transmitted wholly within the State, from express, palace car or sleeping car business done wholly within this State, or from electric light and power, water-power, and hydro-electric business, and from the transportation of oil done wholly within the State. The said tax shall be paid within the time prescribed by law for the payment of taxes settled by the Department of Revenue; 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, copartnership, limited partnership, association, joint-stock association or corporation, or person or per-

Rate.

Time of
payment.

sons, to transmit to the Department of Revenue 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, associations, joint-stock associations, limited partnerships, person or persons, derived from all sources, and of gross receipts from business done wholly within the State, during the period of six months immediately preceding the first days of January and July of each year. The time for filing reports may be extended, estimated settlements may be made by the Department of Revenue if reports are not filed, and the penalties for failing to file reports and pay the tax shall be as prescribed by the laws defining the powers and duties of the Department of Revenue: Provided, That in any case where the works of any corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons are operated by another corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations, joint-stock associations, limited partnerships, person or persons in accordance 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, joint-stock association, limited partnership, person or persons operating the works, and upon payment by the said company, corporation, copartnership, association, joint-stock association, limited partnership, person or persons of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons shall be held liable under this section for any tax upon the proportion of said receipts received by said corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons for the use of said works.

Proviso.

Apportionment where works operated by another company.

Applies to municipalities.

[Nothing contained in this] *This act shall be construed [to impose any tax upon any municipality nor upon] to apply to municipalities, and to impose a tax upon the gross receipts derived from any municipally owned and operated public utility or from any public utility service furnished by any municipality, to the extent of such gross receipts as are derived from business done outside the limits of the municipality, operating the public utility service.*

[No tax shall be collected under the provisions of this act from any municipality upon the gross receipts derived from the ownership and operation of any public utility or from the furnishing by any municipality of

any public utility service prior to the passage of this amendment.]

Section 2. The tax, imposed by this act, shall be settled at the rate of fourteen mills upon reports filed for the six months' periods ending June thirtieth, one thousand nine hundred and thirty-five; December thirty-first, one thousand nine hundred and thirty-five; June thirtieth, one thousand nine hundred and thirty-six; and December thirty-first one thousand nine hundred and thirty-six; and at the rate of eight mills upon reports filed for all periods thereafter. Rate.

Of the proceeds from the tax, imposed by this act, the sum of two million dollars (\$2,000,000) from the tax imposed for the six months' periods, ending June thirtieth, one thousand nine hundred and thirty-five, and December thirty-first, one thousand nine hundred and thirty-five, shall be used only for unemployment relief, and for such purposes is hereby appropriated. The balance of said proceeds, for said periods, shall be credited to the General Fund. All other taxes, penalties, and interest received and collected, under the provisions of this act, shall be credited to the General Fund. Unemployment relief.

Section 3. This act shall become effective immediately upon final enactment. When effective.

APPROVED—The 16th day of May, A. D. 1935.

GEORGE H. EARLE

No. 90

AN ACT

To provide revenue by imposing a State stamp tax upon certain documents and obligations; prescribing and regulating the method and manner of evidencing the payment of such tax; conferring powers and imposing duties upon certain persons, partnerships, associations, and corporations, county officers, and the Department of Revenue; making an appropriation, and providing penalties.

Section 1. Be it enacted, &c., That this act shall be known, and may be cited as "The Documentary Stamp Tax Act." Taxation. Title.

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

"Association." A partnership, limited partnership, or any other form of unincorporated enterprise owned by two or more persons.

"Corporation." A corporation, or joint-stock association, organized under the laws of this Commonwealth, the United States, or any other state, territory, or foreign country, or dependency.