

No. 110

AN ACT

Abolishing the entire Mercantile License Tax System; repealing the various license taxes under said system, except as to taxes already due; abolishing certain offices and employments; providing for the collection of delinquent taxes; providing for the final settlement of accounts between the Commonwealth and county treasurers; and making certain repeals.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Subject to the provisions of this act, the Mercantile License Tax System is hereby abolished in its entirety as of the first day of January, one thousand nine hundred forty-four. The current license year, beginning on the first day of May, one thousand nine hundred forty-three, shall terminate on the thirty-first day of December, one thousand nine hundred forty-three, but no taxpayer shall be entitled to any refund as a result of such curtailment of the license year.

Mercantile license tax system abolished.

Current license year to terminate December 31, 1943.

No refunds.

Section 2. In the case of any license tax, under the Mercantile License Tax System, which may be apportioned where persons begin business after the beginning of the license year, such tax in so far as the year one thousand nine hundred forty-three is concerned shall be apportioned on the basis of the license year beginning on the first day of May, one thousand nine hundred forty-three and ending on the thirty-first day of December, one thousand nine hundred forty-three.

Section 3. (a) The terms of all mercantile appraisers shall terminate absolutely on the thirty-first day of December, one thousand nine hundred forty-three, and such offices are hereby abolished as of that date. On or before said date, all records pertaining to the work of mercantile appraisers, under the Mercantile License Tax System, shall be turned over by them to the county treasurers of their respective counties, who are hereby authorized to use the same for the purpose of collecting outstanding delinquent taxes in such counties. All equipment, unused postage, stationery and other supplies previously furnished to such appraisers or their clerks, assistants or other employes at State expense, for the performance of their work under the Mercantile License Tax System, shall be turned over by them to the Department of Revenue on or before said date.

Termination of offices.

(b) The employment of all clerks, assistants and other employes appointed to assist mercantile appraisers in the performance of their work shall terminate on the thirty-first day of July, one thousand nine hundred forty-three, and such employments are hereby abolished as of that date. On or before said date, all

records, equipment, unused postage, stationery and other supplies previously furnished such clerks, assistants and other employes at State expense, shall be turned over by them to their respective mercantile appraisers.

Transfer of records.

(c) The Department of Revenue is hereby empowered to prescribe rules and regulations for the transfer of such records, equipment, unused postage, stationery and other supplies.

(d) On or after the first day of August, one thousand nine hundred forty-three, the Department of Revenue is hereby authorized to furnish the mercantile appraisers with such clerical assistance, if any, as the department may deem necessary to enable such appraisers to perform their work during the remainder of the year one thousand nine hundred forty-three.

Delinquent tax collections.

Section 4. On and after the first day of January, one thousand nine hundred forty-four, the county treasurers of the various counties shall continue to collect delinquent taxes owing the Commonwealth under the Mercantile License Tax System, until such taxes are either collected or the county treasurers are exonerated with respect to any such taxes. On the first Monday of January, one thousand nine hundred forty-four, and the first Monday of each month thereafter, it shall be the duty of each county treasurer to continue to make monthly returns of any tax moneys received or collected by them under the Mercantile License Tax System until all outstanding delinquent accounts have either been collected or exonerations have been granted with respect thereto. If at any time after the first day of January, one thousand nine hundred forty-four, the Department of Revenue shall believe the best interests of the Commonwealth would be subserved by so doing, the department, with the approval of the Governor, is hereby empowered to discontinue the collection of delinquent taxes, under the Mercantile License Tax System by the various county treasurers, and thereafter to collect such delinquent taxes directly, with the assistance of the Department of Justice.

Repealer.

Section 5. (a) Subject to the provisions of paragraph (c) of this section, the following acts imposing license taxes under the Mercantile License Tax System are hereby repealed:

The act, approved the twenty-sixth day of June, one thousand eight hundred seventy-three (Pamphlet Laws, 1874, three hundred thirty-two), entitled "An act to regulate the commission or license fee to be paid by auctioneers," and its amendments.

The act, approved the second day of May, one thousand eight hundred ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled "An act to provide reve-

nue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax," and its amendments.

The act, approved the twenty-fifth day of April, one thousand nine hundred seven (Pamphlet Laws, one hundred seventeen), entitled "An act to equalize taxation of restaurants, eating-houses, and cafes."

The act, approved the seventh day of May, one thousand nine hundred seven (Pamphlet Laws, one hundred seventy-five), entitled "An act to provide revenue by imposing a license-tax on all stock brokers, bill brokers, note brokers, exchange brokers, merchandise brokers, factors or commission merchants, real estate brokers and agents, and pawnbrokers, whether persons, firms, limited partnerships, or corporations; providing for the collection of said tax, and imposing certain duties on county treasurers and mercantile appraisers," and its amendments.

The act, approved the twenty-fifth day of May, one thousand nine hundred seven (Pamphlet Laws, two hundred forty-four), entitled "An act to provide revenue by imposing a license-tax on the keepers of all shooting-galleries, shuffle-board-rooms, billiard or pool-rooms, for purpose of profit, or any other place in which any game is played on a table with the use of balls and cues; and bowling-alleys, ninepin-alleys, ten-pin-alleys, or other alleys or places in which any game is played with the use of balls or pins, or other objects; providing for the collection of said tax, and imposing certain duties upon mercantile appraisers and county treasurers," and its amendments.

An act, approved the twentieth day of May, one thousand nine hundred thirteen (Pamphlet Laws, two hundred twenty-nine), entitled "An act defining and regulating public amusements, and places used therefor; requiring and regulating the licensing thereof; restricting the scope of certain acts of Assembly relating thereto, and providing penalties for violation of this act," and its amendments.

(b) The following acts or parts of acts, relating to the Mercantile License Tax System, are hereby repealed.

Sections eight and nine of the act, approved the fifteenth day of April, one thousand eight hundred fifty (Pamphlet Laws, four hundred seventy-one), entitled "An act supplementary to an act, entitled 'An act to incorporate the borough of Girard, in the county of Erie'; and to authorize the borough of Erie to borrow money; and to encourage agriculture and the mechanic arts in Erie county; and relative to the election of assistant wardens of the port of Philadelphia; to county treasurers and delinquent inn-keepers."

The act, approved the eleventh day of April, one thousand eight hundred sixty-two (Pamphlet Laws, four hundred ninety-two), entitled "An act amendatory of the License Laws of this State," and its amendments.

The act, approved the twenty-seventh day of February, one thousand eight hundred sixty-five (Pamphlet Laws, four), entitled "An act to increase the fees of mercantile appraisers in certain counties of this Commonwealth."

The act, approved the thirteenth day of April, one thousand eight hundred sixty-six (Pamphlet Laws, one hundred four), entitled "An act for the further classification and more efficient collection of licenses from venders of merchandise."

The act, approved the sixteenth day of March, one thousand eight hundred sixty-seven (Pamphlet Laws, four hundred eighty-two), entitled "An act allowing to the mercantile appraisers of Allegheny county the same fees allowed in other counties of the State."

The act, approved the twentieth day of April, one thousand eight hundred eighty-seven (Pamphlet Laws, sixty), entitled "An act providing for the appointment of the appraiser of mercantile and other licenses, and authorizing and requiring the publication of the same," and its amendments.

The act, approved the eighth day of May, one thousand nine hundred nineteen (Pamphlet Laws, one hundred fifty-nine), entitled "A supplement to an act, approved the second day of May, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled 'An act to provide revenue by imposing a mercantile license tax on venders of or dealers in goods, wares and merchandise, and providing for the collection of said tax'; providing for the appointment of and the fixing of salaries of mercantile appraisers and clerks in certain counties; and providing for the disposition of moneys collected as fees for mercantile appraisers; and authorizing the mercantile appraisers of such counties, instead of the county commissioners, to have supervision of the publication of the mercantile appraisers' lists."

The act, approved the seventeenth day of July, one thousand nine hundred nineteen (Pamphlet Laws, one thousand twenty-five), entitled "A supplement to an act, approved the second day of May, one thousand eight hundred and ninety-nine (Pamphlet Laws, one hundred eighty-four), entitled 'An act to provide revenue by imposing a mercantile license tax on vendors of or dealers in goods, wares and merchandise, and providing for the collection of said tax,'" and its amendments.

Sections four hundred six, six hundred nine, six hundred ten and one thousand two hundred four of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, three hundred forty-three), entitled "An act relating to the finances of the State government; providing for the settlement, assessment, collection, and lien of taxes, bonus, and all other accounts due the Commonwealth, the collection and recovery of fees and other money or property due or belonging to the Commonwealth, or any agency thereof, including escheated property and the proceeds of its sale, the custody and disbursement or other disposition of funds and securities belonging to or in the possession of the Commonwealth, and the settlement of claims against the Commonwealth, the resettlement of accounts and appeals to the courts, refunds of moneys erroneously paid to the Commonwealth, auditing the accounts of the Commonwealth and all agencies thereof, of all public officers collecting moneys payable to the Commonwealth, or any agency thereof, and all receipts of appropriations from the Commonwealth and imposing penalties; affecting every department, board, commission, and officer of the State government, every political subdivision of the State, and certain officers of such subdivisions, every person, association, and corporation required to pay, assess, or collect taxes, or to make returns or reports under the laws imposing taxes for State purposes, or to pay license fees or other moneys to the Commonwealth, or any agency thereof, every State depository and every debtor or creditor of the Commonwealth," and its amendments.

(c) The acts enumerated in paragraph (a) of this section shall continue to be in full force and effect for the purpose of enabling the Commonwealth to collect any taxes which became due and payable thereunder, prior to the first day of January, one thousand nine hundred forty-four, and the repeal of any of such acts by this act shall not be deemed to affect any pending proceedings, or to prevent the institution of any proceedings for the collection of any such taxes.

Section 6. Sections one, two, three and four of this act shall become effective immediately upon the final enactment of this act, and section five shall become effective on the first day of January, one thousand nine hundred forty-four: Provided, however, That on and after the first day of August, one thousand nine hundred forty-three, neither the Auditor General, nor the appraisers with the approval of the Auditor General, shall have power to appoint any clerks or assistants to assist mercantile appraisers in their work.

When effective.

APPROVED—The 7th day of May, A. D. 1943.

EDWARD MARTIN