

Section 7. This act shall become effective immediately upon final enactment. Act effective immediately.

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 171

AN ACT

To amend the title and section one of the act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred eighty-two), entitled "An act providing that clerks assisting the registers of wills in the collection of inheritance taxes, in counties having a population of less than one million five hundred thousand inhabitants, shall be appointed and their compensation fixed by the Auditor General; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes," by providing that the Secretary of Revenue shall appoint and fix the compensation of clerks, appraisers, investigators or other persons assisting the register of wills in the collection of inheritance taxes in all counties; requiring the approval of the Secretary of Revenue to pay the compensation from such taxes; and providing for the payment of the cost of registers' bonds.

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

Section 1. The title of the act, approved the eighth day of July, one thousand nine hundred and nineteen (Pamphlet Laws, seven hundred eighty-two), entitled "An act providing that clerks assisting the registers of wills in the collection of inheritance taxes, in counties having a population of less than one million five hundred thousand inhabitants, shall be appointed and their compensation fixed by the Auditor General; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes," is hereby amended to read as follows:

Title and section 1, act of July 8, 1919. P. L. 782. amended.

An act providing that clerks, *appraisers, investigators and other persons* assisting the registers of wills in the collection of inheritance taxes, in *all* counties [having a population of less than one million five hundred thousand inhabitants] shall be appointed and their compensation fixed by the [Auditor General] *Secretary of Revenue*; and prescribing the method of their payment and that of other expenses incident to the collection of said taxes, *including cost of registers' bonds*.

Section 2. Section 1 of the said act is hereby amended to read as follows:

Section 1. Be it enacted, &c., That all clerks, *appraisers, investigators* and other persons [other than

Clerks,
appraisers,
investigators,
and other persons
assisting regis-
ters of wills to
collect inheri-
tance taxes to
be appointed,
and compensa-
tion to be fixed
by Secretary
of Revenue.

Expenses of
collecting tax.

Act effective
immediately.

appraisers] required to assist any register of wills, in [any county of this Commonwealth having a population of less than one million five hundred thousand inhabitants] *any county of the Commonwealth*, in collecting and paying over inheritance taxes shall be appointed and their compensation fixed by the [Auditor General] *Secretary of Revenue*, and, upon his approval and order, shall be paid out of the said taxes in the hands of the registers, together with other necessary expenses incident to the collection of such taxes, *including the payment of the cost of registers' bonds to the Commonwealth.*

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

APPROVED—The 21st day of May, A. D. 1943.

EDWARD MARTIN

No. 172

AN ACT

To amend sections, one, two and three of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twenty-seven), entitled "A supplement to 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,' authorizing the Auditor General to appoint investigators and appraisers and providing for their compensation," by conferring upon the Secretary of Revenue complete supervision of appraisements in estates of resident decedents; the power to adopt rules and regulations; and the power to employ necessary investigators, appraisers, and expert appraisers for the enforcement of the transfer inheritance tax laws; and to fix the compensation of appraisers, expert appraisers, and investigators.

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

Section 1. Sections one, two and three of the act, approved the fourth day of May, one thousand nine hundred and twenty-seven (Pamphlet Laws, seven hundred twenty-seven), entitled "A supplement to 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 imposi-

Inheritance
taxes.

Sections 1, 2
and 3, act of
May 4, 1927,
P. L. 727,
amended.