

No. 178

AN ACT

To amend sections four hundred seven, six hundred eight and one thousand two hundred and one 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," to further reorganize the Departments of Revenue and of the Auditor General; to transfer to the Department of Revenue and the Secretary of Revenue all the powers and duties, with respect to the ascertainment, imposition and collection of inheritance taxes heretofore exercised by the Auditor General; terminating the employment of all clerks, investigators, appraisers, expert appraisers, permanent appraisers, and other employes appointed by the Auditor General, or any register of wills, to enable the registers of wills of the several counties to collect transfer inheritance taxes; providing for the transfer of records, equipment, unused postage, stationery and other supplies previously furnished such employes at State expense; authorizing the Department of Revenue to prescribe rules and regulations for such transfer; saving all proceedings, prosecutions and investigations with respect to the ascertainment, imposition and collection of inheritance taxes started before the passage of this act, and providing for their completion before or by the department or officer which or who, under this act, is in the future charged with the disposal of or institution of similar proceedings; specifying legislative intent and repealing in so far as inconsistent acts and parts of acts.

"The Fiscal Code."

Sections 407, 608 and 1201, act of April 9, 1929, P. L. 343, amended.

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

Section 1. Sections four hundred seven, six hundred eight and one thousand two hundred and one 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," are hereby amended to read as follows:

Transfer of
certain powers
from Auditor
General to
Secretary of
Revenue.

Section 407. Appointment of Clerks and Appraisers to Assist Registers of Wills in Collecting Transfer Inheritance Taxes.—The [Auditor General] *Secretary of Revenue* shall [continue to] appoint, [or approve the appointment] fix the compensation, and approve or disapprove the expense accounts, of such clerks, investigators, appraisers, expert appraisers, permanent appraisers, and other employes, as may be necessary to enable the registers of wills of the several counties to collect transfer inheritance taxes upon estates of resident decedents as now provided by law.

[He shall certify to the Department of Revenue, from time to time, the names of all persons appointed by him, or whose appointment he has approved hereunder, the compensation payable to such persons, and the amounts of expense accounts which he has approved.]

Section 608. Registers of Wills to Collect Inheritance Taxes, Et Cetera.—The registers of wills of the several counties shall continue to act as the agents of the Commonwealth for the collection of the tax or fee payable to the Commonwealth upon the granting of letters testamentary, or of administration, and for the collection of transfer inheritance taxes in the case of resident decedents, and shall exercise all the powers and perform all the duties incidental thereto, and receive compensation therefor, as provided by law, but they shall

(a)* Make to the Department of Revenue all reports, certify to the department all facts, and obtain from the department all approvals, which have heretofore been made or certified to or obtained from the Auditor General; [except as hereinbefore in this act provided]

(b)* Forward to the Department of Revenue, instead of to the Auditor General, all duplicate receipts issued by them to executors or administrators; and

(c)* On the first Monday of each month, make their returns to the Department of Revenue, and pay the taxes collected into the State Treasury, through the Department of Revenue, as provided in this act.

Registers of wills shall continue to give bond to the Commonwealth, as now provided by law, but all bonds hereafter given shall be delivered to the Department of Revenue, instead of to the Auditor General.

Until the register of wills of any county shall have given bond as required by law, and delivered it to the Department of Revenue, transfer inheritance taxes in his county shall be collected by the county treasurer, as now provided by law, and transmitted to the State Treasury through the Department of Revenue.

Section 1201. Procedure Relating to Collection of Tax on Transfers** of Property of Resident Decedents.—The Department of Revenue shall exercise the following powers and perform the following duties, heretofore exercised and performed by the Auditor General, in connection with the collection by the registers of wills of the several counties of transfer inheritance taxes:

The Department of Revenue shall have the power and its duty shall be,

(a) To supervise the making of appraisements in estates of resident decedents, and, for this purpose, to adopt and enforce rules and regulations for the just administration of the laws imposing transfer inheritance taxes;

(b) To approve or disapprove all expense accounts of appraisers appointed [by registers of wills] to appraise decedents' estates;

(c) To supervise the work of investigators, appraisers, expert appraisers, permanent appraisers, and other employes, appointed [by the Auditor General] to assist registers of wills in enforcing the transfer inheritance tax laws;

(d) To receive from the several registers of wills and enter in a book to be kept for the purpose the monthly statements of all returns made by appraisers during the preceding month upon which the taxes have been paid or remain unpaid;

* Not paragraphed in original.

** "Transfer" in original.

(e) To exercise all of the powers vested in the register of wills, if the register of wills in any case fails within the time provided by law to take the proceedings necessary, to secure the filing of the inventory or schedule of the property of a resident decedent, or to collect the tax due, and, for this purpose, to institute such proceedings as may be necessary, charging to the register of wills and deducting from any commissions or fees otherwise due him all costs, expenses, and attorney's fees incurred by the department in connection with such proceedings;

(f) In settling the accounts of registers, or of any county treasurer who has acted prior to the qualification of the register of wills of his county, to credit the accounting officer and deduct from the settlement all commissions due such officer for collecting transfer inheritance taxes, the compensation and expenses paid with the approval of the [Auditor General] *Secretary of Revenue* to investigators, appraisers, and expert appraisers, the costs of advertising, and all other reasonable fees and expenses incurred in the collection of the tax; and

(g) To receive from registers of wills all duplicate receipts for taxes paid to them by executors and administrators, to charge the registers receiving the money with the amounts received for, to seal with its official seal and countersign the original receipt and transmit it to the executor or administrator, whereupon it shall be a proper voucher in the settlement of the estate. In no event shall the executor or administrator be entitled to a credit in his account by the register, unless the receipt is so sealed and countersigned by the Department of Revenue.

Section 2. (a) All proceedings whatsoever pending, and all prosecutions of every kind and description, and investigations begun with respect to the ascertainment, imposition and collection of inheritance taxes, shall continue and remain in full force and effect, notwithstanding the passage of this act, and shall be completed before or by the department or officer which or who under this act will in the future be charged with the duty of disposing of or instituting similar proceedings. (b) The employment of all clerks, investigators, appraisers, expert appraisers, permanent appraisers and other employes, necessary to enable the registers of wills of the several counties to collect transfer inheritance taxes as now provided by law and who have heretofore been appointed by any register of wills or by the Auditor General shall terminate on the effective date of this act. On or before said date, all records, equipment, unused postage, stationery and other supplies previously furnished such clerks, investigators, appraisers, expert ap-

praisers, permanent appraisers and other employes at State expense, or from inheritance tax receipts, shall be turned over by them to the Department of Revenue.

(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 which were heretofore used or to be used by any other department or officer, and which from and after the effective date of this act, will be necessary for the proper administration of this act by the Department of Revenue or the Secretary of Revenue.

Section 3. It is hereby declared to be the purpose and intent of this act to transfer, in so far as it has not otherwise been done, to the Department of Revenue and the Secretary of Revenue, all the powers and duties with respect to the ascertainment, imposition and collection of inheritance taxes heretofore exercised by the Auditor General.

Section 4. All acts and parts of acts, in so far as they are inconsistent herewith, are hereby repealed.

Section 5. This act shall become effective the thirty-first day of May, one thousand nine hundred forty-three.

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

EDWARD MARTIN

Act effective
May 31, 1943.

No. 179

AN ACT

To further amend section one hundred thirty-six of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," changing the requirements for creating the office of county controller by court decree in counties of the sixth, seventh and eighth classes, and authorizing the establishment of such office by referendum.

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

Section 1. Section one hundred thirty-six of the act, approved the second day of May, one thousand nine hundred twenty-nine (Pamphlet Laws, one thousand two hundred seventy-eight), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the laws relating thereto," as amended by the act, approved the twenty-third day of May, one thousand nine hundred thirty-three (Pamphlet Laws, nine hundred forty-eight), is hereby further amended to read as follows:

The General
County Law.

Section 136,
act of May 2,
1929, P. L. 1278,
amended by act
of May 23, 1933,
P. L. 948,
further amended.