

Proviso: Tax rate of foreign insurance companies.

Penalties.

Amendment effective November 1, 1951.

in cash or credited to members or policyholders, whether as dividends, earnings, savings, or return deposits, upon the expiration or termination of their contracts: Provided, That hereafter the annual tax upon premiums of insurance companies of other states or foreign governments shall be at the rate of two per centum upon the gross premiums of every character and description received from business done within this Commonwealth within the entire calendar year preceding. The penalties for failure to make report and pay the tax as herein required shall be as provided by law.

Section 2. This amendment shall become effective the first day of November, one thousand nine hundred fifty-one.

APPROVED—The 17th day of December, A. D. 1951.

JOHN S. FINE

No. 454

AN ACT

Declaring the Communist Party and similar revolutionary organizations illegal; making membership in, or participation in the revolutionary activities of, the Communist Party or any organization furthering the revolutionary conspiracy by force and violence a felony; and providing penalties.

Communism.

Existence of an international revolutionary Communist conspiracy to overthrow government by force and violence recognized.

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

Section 1. Upon evidence which has been presented and proof which has already been established before the Congress of the United States, the federal courts of the United States, the courts of the Commonwealth of Pennsylvania, and the General Assembly of the Commonwealth of Pennsylvania, there exists an international revolutionary Communist conspiracy which is committed to the overthrow by force and violence of the government of the United States and of the several states, including that of the Commonwealth of Pennsylvania, such conspiracy including the Communist Party of the United States, its local components in Pennsylvania, and the members thereof.

Communist Party and similar organizations declared illegal.

The Communist Party of the United States in Pennsylvania and all other organizations, no matter under what name, whose object or purpose is to overthrow the Federal or State government by force and violence, are hereby declared illegal and not entitled to any of the rights, privileges and immunities attendant upon legal bodies created under the jurisdiction of the Commonwealth of Pennsylvania, or any political subdivision thereof; and whatever rights, privileges and immunities

heretofore granted to said party and other organizations with the same revolutionary purpose by the Commonwealth of Pennsylvania, the same are hereby terminated.

Whoever, therefore, being a member of the Communist Party of the United States or any other organization, no matter how named, whose object or purpose is to overthrow the Federal or State government by force and violence, knowing the revolutionary object or purpose thereof, or, whoever participates in the revolutionary activities of the Communist Party or any other organization with the same revolutionary purpose, knowing the revolutionary object or purpose thereof, is guilty of a felony, and, upon conviction thereof, shall be sentenced to imprisonment for not exceeding twenty (20) years, or fined not exceeding ten thousand dollars (\$10,000), or both.

Membership in such party or similar organizations or participation in their activities made unlawful, in certain cases.

Penalties.

APPROVED—The 21st day of December, A. D. 1951.

JOHN S. FINE

No. 455

### AN ACT

To further amend section two of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws 521), entitled, as amended, "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 non-resident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; 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," by increasing the rate of tax in certain instances from ten per centum to fifteen per centum.

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

Section 1. Section two of the act, approved the twentieth day of June, one thousand nine hundred nineteen (Pamphlet Laws 521), entitled, as amended, "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; defining and

Taxation.

Section 2, act of June 20, 1919, P. L. 521, as last amended by act of May 27, 1943, P. L. 757, and act of June 4, 1943, P. L. 868, further amended.