

one thousand nine hundred thirty-nine, one thousand nine hundred forty, one thousand nine hundred forty-one, one thousand nine hundred forty-two, one thousand nine hundred forty-three, one thousand nine hundred forty-four, one thousand nine hundred forty-five, one thousand nine hundred forty-six, one thousand nine hundred forty-seven, one thousand nine hundred forty-eight, one thousand nine hundred forty-nine, one thousand nine hundred fifty, one thousand nine hundred fifty-one, one thousand nine hundred fifty-two, [and] one thousand nine hundred fifty-three, *and one thousand nine hundred and fifty-four.*

Section 2. This reenacting and amending act shall become effective immediately upon its final enactment.

Act effective immediately.

APPROVED—The 27th day of December, A. D. 1951.

JOHN S. FINE

No. 469

AN ACT

To further amend section three of the act, approved the twenty-second day of June, one thousand nine hundred thirty-one (Pamphlet Laws 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," by eliminating certain deductions for the calendar year 1951 and thereafter; further providing for the disposition of moneys received hereunder; and changing penalties.

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

Excise tax on gross receipts.

Section 1. Section three of the act, approved the twenty-second day of June, one thousand nine hundred thirty-one (Pamphlet Laws 694), entitled "An act imposing a tax on gross receipts as an excise on the use of the public highways by certain owners or operators of motor vehicles transporting passengers and property for hire," as last amended by the act, approved the fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 451), is hereby further amended to read as follows:

Section 3, act of June 22, 1931, P. L. 694, as last amended by the act of June 5, 1947, P. L. 451, further amended.

Section 3. The amount of excise tax annually to be paid by each company specified in section one of this act shall be as follows: (1) In case of a company operating routes which are entirely within the limits of this Commonwealth, eight (8) mills upon the dollar upon the gross receipts of such company from all operations for the period covered by such report; and (2) in case of

Amount of tax.

a company operating over routes when only a part of such routes lies within this Commonwealth, eight (8) mills upon the dollar upon such portion of the gross receipts of such company as is represented by the ratio that the number of miles of routes operated in this Commonwealth by such company, during the period for which the report is filed, bears to the total number of miles of all routes operated by such company during said period. The provisions hereof shall not be construed as exempting any company from complying with the laws relating to fees payable to the Department of Revenue for the registration of motor vehicles. [In the event, however, that an excise tax shall be paid by any company to any city of this Commonwealth for the use of its highways, during the period for which the report is filed, the amount of such tax, so paid, may be deducted from the amount of tax payable to the Commonwealth, as above computed, upon satisfactory proof to the Department of Revenue of such payment; and, in addition thereto, where any such company shall have paid to the Department of Revenue a registration fee or fees, as provided for by the laws of this Commonwealth, upon any motor vehicle or motor vehicles used in the business of carrying passengers or property for hire over the highways of this Commonwealth, it shall receive a credit in each settlement for gross receipts tax made hereunder to the extent of the total amount of the registration fee or fees paid for the calendar year of which the period covered by the settlement was a part.]

Sections 7 and 9,
said act,
amended.

Section 2. Sections 7 and 9 of said act are hereby amended to read as follows:

Penalty.

Section 7. Any company violating any of the provisions of this act shall be guilty of a misdemeanor, and shall, upon conviction thereof in a court of quarter sessions, be sentenced to pay a fine of [two] *five* hundred [(\$200)] (*\$500*) dollars and costs of prosecution, or undergo imprisonment for not more than one year, or suffer both such fine and imprisonment.

Disposition of
taxes, etc.

Section 9. All taxes, penalties, interest, and bail forfeited which shall be *received, recovered, paid, or collected under the provisions of section three [, division (1)] of this act, [from companies operating routes which are entirely within the limits of this Commonwealth,] shall be paid into the State Treasury, through the Department of Revenue, and credited to the General Fund [; and all taxes, penalties, interest, and bail forfeited which shall be received, recovered, paid, or collected under the provisions of section three, division (2) of this act, from companies operating over routes when only

* "received" in original.

a part of such routes lies within the Commonwealth, shall be paid into the State Treasury, through the Department of Revenue, and credited to the Motor License Fund].

Section 3. The provisions of this act shall become effective immediately upon final enactment, and shall apply to the excise tax imposed and payable hereunder for the calendar year one thousand nine hundred fifty-one and thereafter.

Act effective
immediately.
Applicability.

APPROVED—The 27th day of December, A. D. 1951.

JOHN S. FINE

No. 470

AN ACT

To reenact the title and to reenact and amend the act, approved the twenty-fourth day of August, one thousand nine hundred fifty-one (Act No. 345), entitled "An act to provide revenue for State purposes by imposing a property tax, for a limited period of time, on the net incomes derived from sources within the Commonwealth of certain corporations, joint-stock associations, and limited partnerships; excluding certain income; providing for the assessment, collection, settlement and resettlement of taxes, and reviews and appeal therefrom; conferring powers and imposing duties on certain persons, corporations, joint-stock associations, limited partnerships, State and county officers, boards and departments; making an appropriation; and providing penalties," by changing the due date of certain payments; requiring additional reports; and extending the provisions of the act for a further limited period of time.

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

"Corporation
Income Tax
Law."

Section 1. The title and all the sections of the act, approved the twenty-fourth day of August, one thousand nine hundred fifty-one (Act No. 345), entitled "An act to provide revenue for State purposes by imposing a property tax, for a limited period of time, on the net incomes derived from sources within the Commonwealth of certain corporations, joint-stock associations, and limited partnerships; excluding certain income; providing for the assessment, collection, settlement and resettlement of taxes, and reviews and appeal therefrom; conferring powers and imposing duties on certain persons, corporations, joint-stock associations, limited partnerships, State and county officers, boards and departments; making an appropriation; and providing penalties," are hereby reenacted and amended to read as follows:

An Act

To provide revenue for State purposes by imposing a property tax, for a limited period of time, on the net incomes derived from sources within the Common-