

creating certain special funds in the custody of the State Treasurer; and prescribing penalties', by changing and adding certain definitions; providing for modification of the manner in which employer contribution rates are determined, and, under certain conditions, for the payment by employers of the costs of appeals," is hereby amended to read as follows:

Section 12. * * * * *

Credit allowances extended to successors in interest and assigns of employers.

(b) Notwithstanding any provision of this act or of the act amended by this act, the excess of any contribution paid by any employer with respect to the calendar year one thousand nine hundred forty-nine, over the amount determined by the application of his rate of contribution for such year, computed under the provisions of section three hundred one hereof, as herein amended, shall be deemed to have been erroneously paid, and shall be allowed by the department as a credit without interest in connection with subsequent payments of contributions by such employer, *his successors in interest or assigns*.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 207

AN ACT

To amend section 23 of the act, approved the twenty-ninth day of September, one thousand nine hundred fifty-one (Pamphlet Laws 1580), entitled "An act to further amend the act, approved the fifth day of December, one thousand nine hundred thirty-six (1937, Pamphlet Laws 2897), entitled 'An act establishing a system of unemployment compensation to be administered by the Department of Labor and Industry and its existing and newly created agencies with personnel (with certain exceptions) selected on a civil service basis; requiring employers to keep records and make reports, and certain employers to pay contributions based on payrolls to provide moneys for the payment of compensation to certain unemployed persons; providing procedure and administrative details for the determination, payment and collection of such contributions and the payment of such compensation; providing for cooperation with the Federal Government and its agencies; creating certain special funds in the custody of the State Treasurer; and prescribing penalties,' by defining and re-defining certain terms; by further providing for the submission of reports by the department to the Governor concerning the administration and operation of the act, by providing for the selection of certain personnel on a civil service basis, by providing for the disposition of obsolete files and records and for the admissibility of copies of such records in evidence, for reciprocal arrangements with foreign governments, for modification of the manner

in which contribution rates are determined and redetermined, for modification of the manner in which reports are filed and contributions paid, for modification of the provisions with respect to eligibility for benefits and the amount thereof, by conferring upon the department the right of appeal, by eliminating appeal filing fees, and by making further provisions for the prosecution of fraud and for recoupment of benefit payments," by extending credit allowances to successors and assigns of employers.

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

Section 1. Section 23 of the act, approved the twenty-ninth day of September, one thousand nine hundred fifty-one (Pamphlet Laws 1580), entitled "An act to further amend the act, approved the fifth day of December, one thousand nine hundred thirty-six (1937, Pamphlet Laws 2897), entitled 'An act establishing a system of unemployment compensation to be administered by the Department of Labor and Industry and its existing and newly created agencies with personnel (with certain exceptions) selected on a civil service basis; requiring employers to keep records and make reports, and certain employers to pay contributions based on payrolls to provide moneys for the payment of compensation to certain unemployed persons; providing procedure and administrative details for the determination, payment and collection of such contributions and the payment of such compensation; providing for cooperation with the Federal Government and its agencies; creating certain special funds in the custody of the State Treasurer; and prescribing penalties', by defining and re-defining certain terms; by further providing for the submission of reports by the department to the Governor concerning the administration and operation of the act, by providing for the selection of certain personnel on a civil service basis, by providing for the disposition of obsolete files and records and for the admissibility of copies of such records in evidence, for reciprocal arrangements with foreign governments, for modification of the manner in which contribution rates are determined and redetermined, for modification of the manner in which reports are filed and contributions paid, for modification of the provisions with respect to eligibility for benefits and the amount thereof, by conferring upon the department the right of appeal, by eliminating appeal filing fees, and by making further provisions for the prosecution of fraud and for recoupment of benefit payments," is hereby amended to read as follows:

Section 23. Notwithstanding any other provision of this act or of the act amended by this act, the excess of any contribution paid by any employer with respect to the calendar year one thousand nine hundred fifty-one

"Unemployment Compensation Law."

Section 23, act of September 29, 1951, P. L. 1580, amended.

Credit allowances extended to successors in interest and assigns of employers.

over the amount determined by the application of his rate of contribution for such year computed under the provisions of section three hundred one of this act, as hereby amended, shall be deemed to have been erroneously paid and shall be allowed by the department as a credit, without interest, in connection with subsequent payments of contributions by such employer, *his successors in interest or assigns*.

Act effective immediately.

Section 2. The provisions of this act shall become effective immediately upon final enactment.

APPROVED—The 28th day of July, A. D. 1953.

JOHN S. FINE

No. 208

AN ACT

To further amend section 706 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), 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," by clarifying the provisions thereof relating to the filing of bonus reports and the payment of bonus by foreign corporations, limited partnerships and joint-stock associations; and by providing for the filing of excise tax reports and the payment of such tax by foreign corporations, limited partnerships and joint-stock associations.

"The Fiscal Code."

Section 706, act of April 9, 1929, P. L. 343, as last amended by act of July 19, 1951, P. L. 1077, further amended.

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

Section 1. Section 706 of the act, approved the ninth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws 343), entitled "An act relating to the finances of the State government; providing for the

* "and" deleted from original.