

common pleas and orphans' court of the county in which the seat of government is or may be located, in the disposition of the business of the Commonwealth, by providing suitable clerical assistance," as last amended by the act, approved the seventh day of July, one thousand nine hundred forty-seven (Pamphlet Laws 1438), is hereby further amended to read as follows:

Section 1. Be it enacted, &c., That to facilitate the labors of the judges of the court of common pleas and orphans' court of the county in which the seat of government is or may be located in the disposition of the business of the Commonwealth, the said judges are hereby authorized to appoint and set the salaries of stenographers and clerks, provided the cost of such help shall not exceed the sum of [five thousand dollars (\$5000)] *five thousand six hundred dollars (\$5600)* per annum for each of said judges. Such salaries shall be paid by the Commonwealth.

Appointment and salaries of stenographers and clerks.

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

Act effective immediately.

APPROVED—The 21st day of August, A. D. 1953.

JOHN S. FINE

No. 367

AN ACT

To further amend section 2 of the act, approved the seventeenth day of June, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," by further regulating the returns of taxable property and the payment of taxes by certain taxpayers under the provisions of this act.

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

Taxation.

Section 1. Section 2 of the act, approved the seventeenth day of June, one thousand nine hundred thirteen (Pamphlet Laws 507), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modi-

Section 2, act of June 17, 1913, P. L. 507, as last amended by act of May 20, 1949, P. L. 1534, further amended.

fyng existing legislation which provided for raising revenue for State purposes," as last amended by the act, approved the twentieth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 1534), is hereby further amended to read as follows:

Personal prop-
erty tax returns.

Section 2. That the board of revision of taxes or the commissioners of every county in this Commonwealth shall annually furnish the assessors of the several townships, boroughs, and cities of the respective counties, with blanks to be prepared by them; and it shall be the duty of each of said assessors to furnish a copy of the same to every taxable person, copartnership, unincorporated association, joint-stock association and company, limited partnership and corporation, in his respective ward, district, borough, or township, or to any officer, agent or employe found at the place of business of any such limited partnership or corporation in his ward, district, borough, or township; upon which blank each taxable person, copartnership, unincorporated association, company, limited partnership, joint-stock association, and corporation shall, respectively, make return annually of the aggregate amount of all the different classes of personal property made taxable by the first section of this act, held, owned, or possessed by said person, copartnership, unincorporated association, company, limited partnership, joint-stock association, or corporation, either in his, her, or its own right, or as trustee, agent, attorney-in-fact, or in any other capacity, for the use, benefit or advantage of any other person, persons, copartnership, unincorporated association, company, limited partnership, joint-stock association, or corporation; which return shall be made and certified to by such taxable person, and, in the case of copartnerships, unincorporated associations, and joint-stock associations and companies, by some member thereof, and, in the case of limited partnerships and corporations, by the president, chairman or treasurer thereof: Provided,

Proviso.

Report of tax-
able trust funds.

That any corporation, joint-stock association, or limited partnership, doing business in more than one county, shall be liable to make such return only in the county in which its principal office within this Commonwealth is situated, except where two or more banks or banking institutions or trust companies shall have been consolidated; a report as to all trust funds taxable under this act held by any of the said individual companies prior to the consolidation shall be made and the tax paid in the county wherein such individual company was located prior to the consolidation. *And except where any bank, banking institution or trust company has established a branch in a different county, a report shall be made of all trust funds, taxable under this act, held*

by the branch, or turned over to the main bank, banking institution or trust company, or acquired by reason of a trust created at the branch, and the tax paid in the county wherein the branch is located, and shall not be taxable in any other county: And provided further, That whenever any personal property taxable under the provisions of this act was owned by a decedent at the time of his death and is held by his executor or administrator, return of such personal property shall be made and the tax paid in the county wherein such decedent was domiciled at the time of his death, notwithstanding the residence or location of such executor or administrator or of any beneficiary, or the place where such securities are kept: And provided further, That whenever any personal property taxable under the provisions of this act is held, owned, or possessed as trustee, agent, attorney-in-fact, or in any other manner as hereinabove set forth, by two or more persons, copartnerships, unincorporated associations, companies, limited partnerships, joint-stock associations, or corporations, all of which are resident of the Commonwealth, but not all of which are domiciled in the same county, return of such personal property shall be made in each county of this Commonwealth where any of the same are domiciled, and there shall be paid in each such county that portion of the tax imposed upon such personal property so held, owned, or possessed, as the number of such trustees, agents, or attorneys-in-fact domiciled therein bears to the total number thereof, notwithstanding the residence of any beneficiary or the place where such personal property is kept.

Further proviso.

Further proviso.

APPROVED—The 21st day of August, A. D. 1953.

JOHN S. FINE

No. 368

AN ACT

To further amend section 1 of the act, approved the sixth day of May, one thousand eight hundred seventy-four (Pamphlet Laws 125), entitled "An act regulating State tax on certain county offices," by increasing the maximum amount of fees that prothonotaries and clerks of courts may retain.

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

Section 1. Section 1 of the act, approved the sixth day of May, one thousand eight hundred seventy-four (Pamphlet Laws 125), entitled "An act regulating State tax on certain county offices," as last amended by the

Counties of 7th and 8th class.

Section 1, act of May 6, 1874, P. L. 125, as last amended by act of January 5, 1952, P. L. 1825, further amended.