

No. 59

AN ACT

To validate and quiet the title to real estate in this Commonwealth held by a foreign corporation not authorized to transact business in Pennsylvania and heretofore conveyed to a citizen or citizens of the United States or a corporation authorized to hold such real estate.

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

Section 1. The title to any real estate situate in this Commonwealth which may have been held by any foreign corporation not authorized under the laws of Pennsylvania to transact business in Pennsylvania, the title to which real estate has been heretofore conveyed by such foreign corporation to any citizen or citizens of the United States or to any corporation incorporated under the laws of this Commonwealth or of any other state or commonwealth in the United States and authorized to hold such real estate, is hereby declared to be good and valid and free and clear of any right of escheat by the Commonwealth; and such citizen, citizens or corporation grantees as aforesaid and his, their or its respective heirs, successors and assigns shall hold and may convey such title and estate, indefeasible as to any right of escheat which the Commonwealth might otherwise have by reason of said unauthorized holding and conveyance by such foreign corporation; and all such conveyances heretofore made are hereby ratified and confirmed.

Section 2. All acts and parts of acts are hereby repealed in so far as they are inconsistent with the provisions of this act.

Section 3. This act shall become effective immediately upon final enactment.

Real Estate.

Title to real estate conveyed by foreign corporation not authorized to transact business in Pennsylvania validated.

Prior conveyances ratified and confirmed.

Inconsistent acts repealed.

Act effective immediately.

APPROVED—The 23rd day of June, A. D. 1955.

GEORGE M. LEADER

No. 60

AN ACT

To further amend the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to

levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," by further providing for the imposition of taxes under the provisions of said act.

Taxation.

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

Subsections A and E of section 1, act of June 25, 1947, P. L. 1145, amended May 27, 1953, P. L. 234, and August 21, 1953, P. L. 1242, further amended.

Section 1. Subsections A and E of section one of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class, and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court", as last amended by the acts, approved the twenty-seventh day of May, one thousand nine hundred fifty-three (Pamphlet Laws 234), and the twenty-first day of August, one thousand nine hundred fifty-three (Pamphlet Laws 1242), are hereby further amended to read as follows:

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes *as they shall determine to be paid by the transferor upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property*

within the limits of such political subdivisions, [as they shall determine,] except that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on *the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee;* or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation, loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of nonresidents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class.

Subject to the limitations prescribed in this act, the duly constituted authorities of townships of the second class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect, or

provide for the levying, assessment and collection of, any one or more of the following taxes [within the limits of such townships]:

(1) A per capita tax upon individuals not to exceed \$5.

[(1)] (2) A tax on [sales involving] the transfer of [title of] real property *as herein provided for other political subdivisions.*

(3) A tax an admissions to places of amusement, athletic events and the like.

(4) A tax on the use or occupancy of house trailers suitable for living quarters.

No township shall levy a per capita tax for the same period for which it levies an occupation tax.

Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax for one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145), and its amendments. Any ordinance or resolution now in effect which imposed any such tax for a period of more than one year shall remain in effect, and the taxes imposed by such ordinance or resolution shall be collected for the current tax year only.

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E. Limitations on Rates of Specific Taxes.—No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this subsection:

(a) Per capita, poll or other similar head taxes, \$10; except by townships of the second class.

(b) On each dollar of the whole volume of business transacted by wholesale dealers in goods, wares and merchandise, 1 mill; by retail dealers in goods, wares and merchandise and by proprietors of restaurants or other places where food, drink and refreshments are served, 1½ mills; except in cities of the second class, where rates shall not exceed 1 mill on wholesale dealers and 2 mills on retail dealers and proprietors. No such tax shall be levied on the dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(c) On wages, salaries, commissions and other earned income of individuals, 1%.

(d) On retail sales involving the transfer of title or possession of tangible personal property, 2%.

(e) On [sales involving] the transfer of [title of] real property, 1%.

(f) On admissions to places of amusement, athletic events and the like, 10%.

(g) On use or occupancy of house trailers suitable for living quarters, \$2 per month. No such tax shall be levied for the first thirty days in the trailer camp or parking lot. The payment of said tax shall not for rent control purposes be considered as part of the rent.

If at any time two political subdivisions shall impose any one of the above taxes on the same person, subject, business, transaction or privilege, located within both such political subdivisions, during the same year or part of the same year, under the authority of this act, then the tax levied by a political subdivision under the authority of this act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate, as above limited, and such one-half rate shall become effective by virtue of the requirements of this act from the day such duplication becomes effective without any action on the part of the political subdivision imposing the tax under the authority of this act. When any one of the above taxes has been levied under the provisions of this act by one political subdivision and a subsequent levy is made either for the first time or is revived after a lapse of time by another political subdivision on the same person, subject, business, transaction or privilege at a rate that would make the combined levies exceed the limit allowed by this subdivision, the tax of the second political subdivision shall not become effective until the end of the fiscal year for which the prior tax was levied, unless notice indicating its intention to make such levy is given to the first taxing body by the second taxing body as follows: (i) when the notice is given to a school district it shall be given at least forty-five (45) days prior to the last day fixed by law for the levy of its school taxes; (ii) when given to any other political subdivision it shall be prior to the first day of January immediately preceding, or if a last day for the adoption of the budget is fixed by law, at least forty-five (45) days prior to such last day. It is the intent and purpose of this provision to limit rates of taxes referred to in this subsection so that the entire burden of one tax on a person, subject, business, transaction or privilege shall not exceed the limitations prescribed in this subsection: Provided, however, That any two political subdivisions which impose any one of the above taxes on the same person, subject, business, transaction or privilege during the same year or part of the

same year may agree among themselves that, instead of limiting their respective rates to one-half of the maximum rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate as above permitted.

Act effective immediately.

Section 2. This act shall take effect immediately.

APPROVED—The 28th day of June, A. D. 1955.

GEORGE M. LEADER

No. 61

AN ACT

To amend sections one and two of the act, approved the twenty-seventh day of July, one thousand nine hundred fifty-three (Pamphlet Laws 641), entitled "An act prohibiting the erection and maintenance of obstructions to the operation of aircraft in certain areas and prescribing penalties," by further defining an airport approach area and providing penalties for violation thereof.

Aeronautics.

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

Sections 1 and 2, act of July 27, 1953, P. L. 641, amended.

Section 1. Sections one and two of the act, approved the twenty-seventh day of July, one thousand nine hundred fifty-three (Pamphlet Laws 641), entitled "An act prohibiting the erection and maintenance of obstructions to the operation of aircraft in certain areas and prescribing penalties," are hereby amended to read as follows:

Airport approach area.

Section 1. An airport approach area is declared to be and to include all that area lying within and below an inclined plane, starting at each end of each runway *or landing strip*, of a commercially licensed airport, and extending outward horizontally for a distance of 1000 feet at a ratio of 1 foot of height for each 20 feet of distance from each end of the runway *or landing strip*, and having a width [equal to the width of the runway] of *300 feet*.

Erection and maintenance of obstructions to operation of aircraft within such area declared unlawful.

Section 2. Whoever hereafter erects and maintains any smoke stack, flag pole, elevated tank, radio station tower, antenna, building, structure or obstruction to the operation of aircraft within [such an airport] *an approach area that extends above such an inclined plane, as defined in section one*, shall, upon conviction thereof in a summary proceeding, be fined not exceeding one hundred dollars (\$100.00), and, in default of payment thereof, shall be imprisoned not exceeding thirty (30) days. Each day's continuation of a violation of this section shall be deemed a separate and distinct offense.

Penalty.

APPROVED—The 28th day of June, A. D. 1955.

GEORGE M. LEADER