

No. 518

AN ACT

Amending the act of August twenty-four, one thousand nine hundred fifty one (Pamphlet Laws 1405), entitled "An act relating to the apportionment of estate taxes and providing procedure for enforcement of contribution or exoneration," changing the method of apportionment regarding the inheritance or death tax effect with respect to charitable, public or similar gifts or bequests.

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

Estate Tax Apportionment Act of 1951.

Section 1. Clause (4) of subsection (b) of section four, act of August twenty-four, one thousand nine hundred fifty-one (Pamphlet Laws 1405), known as the "Estate Tax Apportionment Act of 1951," is amended to read as follows:

Clause (4), subsection (b), section 4, act of August 24, 1951, P. L. 1405, amended.

Section 4. Method of Apportionment.—

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(b) Treatment of Deductions and Credits. The following principles shall apply with respect to deductions and credits allowable:

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(4) Inheritance or Death Tax Effect. To the extent that property passing to or in trust for a surviving spouse [or any charitable, public or similar gift or bequest] does not constitute an allowable deduction solely by reason of an inheritance tax or other death tax imposed upon and deductible from such property, it shall not be included in the computation provided for in subsection (a) of section four hereof, and to that extent no apportionment shall be made against such property.

Section 2. Effective Date.—This act shall take effect immediately and shall apply to the estates of all decedents dying after December thirty-one, one thousand nine hundred fifty-three.

Effective date.

APPROVED—The 10th day of May, A. D. 1956.

GEORGE M. LEADER

No. 519

AN ACT

Amending the act of June twenty, one thousand nine hundred forty seven (Pamphlet Laws 745), entitled "An act to provide revenue for school districts of the first class by imposing a temporary mercantile license tax on persons engaging in certain occupations and businesses therein; providing for its levy and collection; for the issuance of mercantile licenses upon the payment of fees therefor; conferring and imposing powers and duties on boards of public education, receivers of school taxes and