

(c) The act approved the twenty-second day of April, one thousand nine hundred fifty-three (Pamphlet Laws 184), entitled "An act to continue the imposition of tax on gross premiums, premium deposits and assessments received from business transacted within this Commonwealth by foreign insurance companies, associations and exchanges."

Provided, however, that the said acts shall remain in force and effect as to taxes imposable and collectible on gross premiums received during any period prior to January 1, 1961, and as to any reports required to be filed on or before April 15, 1961.

Proviso.

Section 10. Effective Date.—This act shall become effective March 1, 1961, and shall apply to gross premiums received on and after January 1, 1961. The first annual reports under this act shall be due on April 15, 1962. The first tentative reports hereunder shall be due on April 30, 1961.

Effective date.

Due dates of reports.

APPROVED—The 21st day of February, A. D. 1961.

DAVID L. LAWRENCE

No. 16

AN ACT

Amending the act of June 1, 1889 (P. L. 420), entitled "A further supplement to an act entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred seventy-nine," continuing in effect for an unlimited period of time the rate of tax of fourteen mills heretofore imposed upon the gross receipts of certain companies, limited partnerships, associations, joint-stock associations, co-partnerships, municipalities and persons, and requiring filing of tentative tax reports, and the computation and payment of tax.

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

Tax on gross receipts of utilities.

Section 1. Section 23, act of June 1, 1889 (P. L. 420), entitled "A further supplement to an act entitled 'An act to provide revenue by taxation,' approved the seventh day of June, Anno Domini one thousand eight hundred seventy-nine," amended November 21, 1959 (P. L. 1553), is amended to read:

Section 23, act of June 1, 1889, P. L. 420, amended November 21, 1959, P. L. 1553, further amended.

Section 23. That every railroad company, pipe line company, conduit company, steamboat company, canal company, slack water navigation company, transportation company, and every other company, association, joint-stock association, or limited partnership, now or hereafter incorporated or organized by or under any

Imposition of rate of tax.

law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government, and doing business in this Commonwealth, and every copartnership, person or persons owning, operating or leasing to or from another corporation, company, association, joint-stock association, limited partnership, copartnership, person or persons, any railroad, pipe line, conduit, steamboat, canal, slack water navigation, or other device for the transportation of freight, passengers, baggage, or oil, except taxicabs, motor buses and motor omnibuses, and every limited partnership, association, joint-stock association, corporation or company engaged in, or hereafter engaged in, the transportation of freight or oil within this State, and every telephone company, telegraph company, express company, electric light company, waterpower company, hydro-electric company, gas company, palace car company, and sleeping car company, now or hereafter incorporated or organized by or under any law of this Commonwealth, or now or hereafter organized or incorporated by any other State or by the United States or any foreign government and doing business in this Commonwealth, and every limited partnership, association, joint-stock association, copartnership, person or persons, engaged in telephone, telegraph, express, electric light and power, waterpower, hydro-electric, gas, palace car or sleeping car business in this Commonwealth, shall pay to the State Treasurer, through the Department of Revenue, a tax of fourteen mills for the six months' periods ending June thirtieth, one thousand nine hundred thirty-five; December thirty-first, one thousand nine hundred thirty-five; and June thirtieth, one thousand nine hundred thirty-six; and twenty mills for the six months' periods ending December thirty-first, one thousand nine hundred thirty-six; June thirtieth and December thirty-first, one thousand nine hundred thirty-seven; June thirtieth and December thirty-first, one thousand nine hundred thirty-eight; June thirtieth and December thirty-first, one thousand nine hundred thirty-nine; June thirtieth and December thirty-first, one thousand nine hundred forty; June thirtieth and December thirty-first, one thousand nine hundred forty-one; June thirtieth and December thirty-first, one thousand nine hundred forty-two; June thirtieth and December thirty-first, one thousand nine hundred forty-three; and fourteen mills for the six months' periods ending June thirtieth and December thirty-first, one thousand nine hundred forty-four; and for the twelve months' periods ending December thirty-first, one thousand nine hundred forty-five; December thirty-first, one thousand nine hundred forty-six; December thirty-first, one thousand nine hundred forty-

seven; December thirty-first, one thousand nine hundred forty-eight; December thirty-first, one thousand nine hundred forty-nine; December thirty-first, one thousand nine hundred fifty; December thirty-first, one thousand nine hundred fifty-one; December thirty-first, one thousand nine hundred fifty-two; December thirty-first, one thousand nine hundred fifty-three; December thirty-first, one thousand nine hundred fifty-four; December thirty-first, one thousand nine hundred fifty-five; December thirty-first, one thousand nine hundred fifty-six; December thirty-first, one thousand nine hundred fifty-seven; December thirty-first, one thousand nine hundred fifty-eight; December thirty-first, one thousand nine hundred fifty-nine; and December thirty-first, one thousand nine hundred sixty; and [eight] *fourteen* mills thereafter upon each dollar of the gross receipts of said corporation, company or association, limited partnership, joint-stock association, copartnership, person or persons, received from passengers, baggage, and freight transported wholly within this State, from telegraph or telephone messages transmitted wholly within this State, from express, palace car or sleeping car business done wholly within this State, or from the sales of electric energy or gas, except gross receipts derived from sales for resale of electric energy or gas, to persons, partnerships, associations, corporations or political subdivisions subject to the tax imposed by this act upon gross receipts derived from such resale, and from the transportation of oil done wholly within this State. The gross receipts of gas companies shall include the gross receipts from the sale of artificial and natural gas, but shall not include gross receipts from the sale of liquefied petroleum gas. The said tax shall be paid within the time prescribed by law, [for the payment of taxes settled by the Department of Revenue;] and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer or other proper officer of the said company, copartnership, limited partnership, association, joint-stock association or corporation, or person or persons, to transmit to the Department of Revenue on or before the [first] *fifteenth* day of April of each year [a statement] *an annual report*, and under oath or affirmation, of the amount of gross receipts of the said companies, copartnerships, corporations, associations, joint-stock associations, limited partnerships, person or persons, derived from all sources, and of gross receipts from business done wholly within this State, during the period of twelve months immediately preceding the first day of January of each year. *It shall be the further duty of the treasurer or other proper officer of every such corporation or association and every individual liable by law to report or pay said tax, except municipalities, to transmit to the*

*Department of Revenue on or before the thirtieth day of April, one thousand nine hundred sixty-one, and of each year thereafter, a tentative report in like form and manner for each twelve month period beginning the first day of January, one thousand nine hundred sixty-one, and for each year thereafter, which tentative report shall set forth either:*

*(1) the amount of gross receipts received in the period of twelve months next preceding and reported in the annual report; or,*

*(2) the gross receipts received in the first three months of the current period of twelve months; and,*

*(3) such other information as the Department may require.*

*Upon the date its tentative report is required herein to be made, the corporation, association or individual making such report shall compute and pay to the Department on account of the tax due for the current period of twelve months, at its election:*

*(1) not less than eleven and two-tenths mills of the dollar amount of its gross receipts reported for the entire preceding period of twelve months; or,*

*(2) not less than forty-four and eight-tenths mills of the dollar amount of its gross receipts received within the first three months of the current period of twelve months. The time for filing reports may be extended, estimated settlements may be made by the Department of Revenue if reports are not filed, and the penalties for failing to file reports and pay the tax shall be as prescribed by the laws defining the powers and duties of the Department of Revenue: Provided, That in any case where the works of any corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons are operated by another corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons, the taxes imposed by this section shall be apportioned between the said corporations, companies, copartnerships, associations, joint-stock associations, limited partnerships, person or persons in accordance with the terms of their respective leases or agreements, but for the payment of the said taxes the Commonwealth shall first look to the corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons operating the works, and upon payment by the said company, corporation, copartnership, association, joint-stock association, limited partnership, person or persons of a tax upon the receipts, as herein provided, derived from the operation thereof, no other corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons*

shall be held liable under this section for any tax upon the proportion of said receipts received by said corporation, company, copartnership, association, joint-stock association, limited partnership, person or persons for the use of said works.

This act shall be construed to apply to municipalities, and to impose a tax upon the gross receipts derived from any municipality owned or operated public utility or from any public utility service furnished by any municipality, except that gross receipts from other than sales of gas shall be exempt from the tax, to the extent that such gross receipts are derived from business done inside the limits of the municipality, owning or operating the public utility or furnishing the public utility service.

Act construed to apply to municipalities in certain cases.

Section 2. This act shall become effective March 1, 1961, and shall apply to gross receipts received on or after January 1, 1961, and thereafter. The first tentative reports hereunder shall be due April 30, 1961.

Effective date.

APPROVED—The 21st day of February, A. D. 1961.

DAVID L. LAWRENCE

No. 17

AN ACT

Amending the act of July 15, 1897 (P. L. 292), entitled "An act to provide revenue by taxation," increasing the rate of tax on shares of capital stock of banks and savings institutions and extending such tax to the surplus, undivided profits and reserves of savings banks without capital stock, building and loan associations and federal and state savings and loan associations, changing the date for the determination of the base of the tax, and making certain repeals.

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

Taxation.

Section 1. Section 1, act of July 15, 1897 (P. L. 292), entitled "An act to provide revenue by taxation," amended October 26, 1959 (P. L. 1374), is amended to read:

Section 1, act of July 15, 1897, P. L. 292, amended October 26, 1959, P. L. 1374, further amended.

Section 1. Be it enacted, &c., That from and after the passage of this act [every],

Tax on shares of capital stock of banks or savings institutions.

1. *Every* bank or savings institution having capital stock, incorporated by or under any law of this Commonwealth or under any law of the United States, and located within this Commonwealth, shall, on or before the fifteenth day of April in each and every year *up to and including the year one thousand nine hundred sixty-one*, make to the Department of Revenue a report in writing, verified as required by law, setting forth the full number of shares of the capital stock subscribed for or issued,

Time of making report to Department of Revenue.