THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1842 Session of 1977

INTRODUCED BY BRUNNER AND MEBUS, NOVEMBER 2, 1977

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 2, 1977

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled
2   "An act relating to the finances of the State government;
3   providing for the settlement, assessment, collection, and
4   lien of taxes, bonus, and all other accounts due the
5   Commonwealth, the collection and recovery of fees and other
6   money or property due or belonging to the Commonwealth, or
7   any agency thereof, including escheated property and the
8   proceeds of its sale, the custody and disbursement or other
9   disposition of funds and securities belonging to or in the
10   possession of the Commonwealth, and the settlement of claims
11   against the Commonwealth, the resettlement of accounts and
12   appeals to the courts, refunds of moneys erroneously paid to
13   the Commonwealth, auditing the accounts of the Commonwealth
14   and all agencies thereof, of all public officers collecting
15   moneys payable to the Commonwealth, or any agency thereof,
16   and all receipts of appropriations from the Commonwealth and
17   imposing penalties; affecting every department, board,
18   commission, and officer of the State government, every
19   political subdivision of the State, and certain officers of
20   such subdivisions, every person, association, and corporation
21   required to pay, assess, or collect taxes, or to make returns
22   or reports under the laws imposing taxes for State purposes,
23   or to pay license fees or other moneys to the Commonwealth,
24   or any agency thereof, every State depository and every
25   debtor or creditor of the Commonwealth," providing for the
26   fixing of compensation for certain persons; providing for the
27   payment of compensation and expenses from the General Fund;
28   and making a repeal.

29   The General Assembly of the Commonwealth of Pennsylvania

30 hereby enacts as follows:

31   Section 1. Section 1710.2, act of April 9, 1929 (P.L.343,

1 No.176), known as "The Fiscal Code," added December 3, 1976

2 (P.L.1274, No.283), is amended to read:

3   Section 1710.2. Collection of Inheritance Taxes.--All

4 clerks, appraisers, investigators and other persons required [to

5 assist any register of wills, in any county of the Commonwealth,

6 in collecting and paying over] for the administration,

7 collection, transmittal, and enforcement of inheritance taxes

8 shall be appointed [and their compensation fixed] by the

9 Secretary of Revenue, and [, upon his approval and order, shall

10 be paid out of the said taxes by the Department of Revenue,]

11 their compensation, together with other necessary expenses

12 incident to the collection of such taxes, including the payment

13 of the cost of the premium on bonds filed by registers with the

14 Department of Revenue, shall be paid from the General Fund.

15   Section 2. Section 3, act of May 4, 1927 (P.L.727, No.375),

16 entitled "A supplement to the act, approved the twentieth day of

17 June, one thousand nine hundred and nineteen (Pamphlet Laws,

18 five hundred and twenty-one), entitled 'An act providing for the

19 imposition and collection of certain taxes upon the transfer of

20 property passing from a decedent who was a resident of this

21 Commonwealth at the time of his death, and of property within

22 this Commonwealth of a decedent who was a nonresident of the

23 Commonwealth at the time of his death; and making it unlawful

24 for any corporation of this Commonwealth, or national banking

25 association located therein, to transfer the stock of such

26 corporation or banking association, standing in the name of any

27 such decedent, until the tax on the transfer thereof has been

28 paid; and providing penalties; and citing certain acts for

29 repeal,' authorizing the Auditor General to appoint

30 investigators and appraisers and providing for their

1 compensation," is repealed.

2   Section 3. This act shall take effect July 1, 1978.