

LEGAL DOCUMENT AND FEE TAX - SUITS FOR COLLECTION - COLLECTION AND ACCOUNTING

Act of Apr. 5, 1848, P.L. 335, No. 266

Cl. 72

AN ACT

Changing the time when certain officers shall make their returns.

Section 1. Penalty for failure to account and pay tax

The several prothonotaries or clerks of the Supreme Court, of the courts of nisi prius, of the courts of common pleas, of the district courts, of the courts of oyer and terminer and general jail delivery, of the courts of quarter sessions of the peace, of the orphans' court, the register of wills, the recorders of deeds and notaries public in this Commonwealth, and all other officers of this Commonwealth who are now or who may hereafter be required to render accounts of fees received by them as well as of the State tax on original writs, amicable actions, writs of certiorari, judgments by confessions or otherwise, transcripts of judgments, deeds, mortgages, or any other instruments of writing, letters testamentary and letters of administration, shall make out and transmit to the Auditor General, during the month of December in each year, their respective accounts, to be computed for the year ending with the thirtieth day of November then next preceding, and shall pay over to the State Treasurer, within the said specified time, the several amounts that may be due to the Commonwealth; and any officer failing to render his account, and make payment as herein required, shall not be entitled to receive any commission on the same, and the Auditor General shall charge such officer interest at the rate of twelve per cent per annum upon the amount due the Commonwealth, until paid. 1848, April 5, P.L. 335, Sec. 1.

Section 2. Suits to be brought for taxes

If any of the said officers shall neglect or refuse to settle and pay over the full amount due to the Commonwealth to the State Treasurer, at the times hereinbefore directed, the Auditor General shall direct the proper attorney for the Commonwealth, in the respective county, or other competent attorney, to sue for and recover the same, without any stay of execution, and without allowing to such delinquent officer any compensation or commissions. All laws not hereby altered, or that are not inconsistent herewith, shall be and remain in force. 1848, April 5, P.L. 335, Sec. 2.