

REVENUE BOARD ABOLISHED

Act of Apr. 30, 1864, P.L. 218, No. 210

Cl. 72

AN ACT

Imposing additional Taxes for State purposes, and to abolish the Revenue Board.

Section 4. Returns by local treasurers; penalty for failure to make return; settlement of accounts; enforcement of payment

The treasurer of each school district, county, and city, the burgess or other chief officer of each incorporated district or borough, of this Commonwealth, within ninety days after the passage of this act, shall make return, under oath or affirmation, to the Auditor General of the amount of scrip, bonds, or certificates of indebtedness outstanding by said county, city, incorporated district, school district, borough, or incorporation, as the same existed on the first day of january, one thousand eight hundred and sixty-four, and of each succeeding year thereafter, together with the rates of interest thereon at each of those periods, under the penalty of five thousand dollars; the amount to be settled by the auditor general, and the amount thereof sued for and collected as debts due by defaulting public officers are collected: provided, that on the receipt of said returns the Auditor General shall proceed to settle the accounts of each county, city, incorporated district, school district, and borough with the Commonwealth, fix the State tax due and unpaid and transmit notice of the amount, by mail, to officers making said returns; and that, if the amount so found due shall not be paid within sixty days, the attorney general shall sue and collect the same, with interest from the date of such settlement; and hereafter it shall be the duty of the treasurer of every county, city, borough, school district, and incorporated district in this Commonwealth to deduct the said State tax on payment of any interest or dividend on debts due by the county, city, borough, school district, or incorporated district, and pay the same over to the State Treasurer within thirty days after the said interest or dividend has fallen due. 1864, April 30, P.L. 218, Sec. 4; 1911, May 11, P.L. 236, Sec. 1.

Section 7. Tax on gross receipts of officers

All persons appointed to an office by the Governor, or elected under the provisions of any law of this Commonwealth, the gross receipts of whose office shall exceed six hundred dollars and not exceed twelve hundred dollars, shall pay into the treasury of the state, a tax of one per centum, and on all amounts over twelve hundred dollars and not exceeding twenty-five hundred dollars, two per centum, and on all amounts exceeding twenty-five hundred dollars, five per centum annually. 1864, April 30, P.L. 218, Sec. 7.

Section 8. That so much of the act to reduce the state debt, and incorporate the Pennsylvania railroad company, approved twenty-ninth day of April, one thousand eight hundred and forty-four, and the several supplements thereto, requiring the appointment of revenue commissioners, from the several judicial districts of the state, be and the same are hereby repealed; and that all the powers granted to the said board, and the duties enjoined thereupon, shall hereafter be vested in a state board, to consist of the auditor general, the state treasurer and the secretary of the commonwealth; and that all acts of assembly, inconsistent with the provisions of this act, be and the same are hereby repealed.