

CORPORATIONS - REPORTS TO AUDITOR GENERAL
Act of Jun. 24, 1901, P.L. 596, No. 290
AN ACT

Cl. 72

To tax all orders, checks, dividers, coupons, pass-books, or other paper, representing wages or earnings of an employe, not paid in cash to the employe or member of his family; to provide for a report to the Auditor General of the same, and for the failure to make reports.

Section 1. Be it enacted, &c., That every person, firm, partnership, corporation, or association shall, upon the first day of November of each and every year make a report, under oath or affirmation, to the Auditor General, of the number and amount of all orders, checks, dividers, coupons, pass-books, and all other books and papers, representing the amount, in part or whole, of the wages or earnings of an employe, that was given, made or issued by him, them or it for payment of labor, and not redeemed by the said person, firm, partnership, corporation, or association, giving, making or issuing the same, by paying to the employe or a member of his family the full face value of said order, check, divider, coupon, pass-book, or other paper, representing an amount due for wages or earnings, in lawful money of the United States, within (30) days from the giving, making or issuing thereof; the honoring, though, of said order, check, divider, coupon, pass-book, or other paper, representing an amount due for wages or earnings, by a duly chartered bank, by the payment in lawful money of the United States, to the amount of said paper, representing an amount due for wages or earnings, is a payment, and he, they or it shall, besides other requirements of law, pay into Treasury of the Commonwealth (25) per centum on the face value of such orders, checks, dividers, coupons, pass-books, or other paper, representing an amount due for wages or earnings, not redeemed as aforesaid; and in case any person, firm, partnership, corporation, or association shall neglect or refuse to make report, required by this section, to the Auditor General, on or before the first day of December of each and every year, such person, firm, partnership, corporation, or association, so neglecting or refusing, shall, besides other requirements of law, pay as a penalty into the State Treasury twenty-five (25) per centum, in addition to the twenty-five (25) per centum tax imposed as aforesaid in this section, on the face value of all such orders, checks, dividers, coupon, pass-books, or other paper, representing an amount due for wages or earnings, not redeemed by paying the employe or a member of his family in lawful money of the United States, within said thirty (30) days, by the person, firm, partnership, corporation, or association making, giving or issuing the same; the honoring of paper, representing wages or earnings, by a bank is a sufficient payment: Provided, This act shall not apply to tools and blasting material, and other mine supplies, furnished by the employer to the employe, used by the employe at or about the employe's vocation; "nor to coal sold by the employer to the

employee, nor to rent for houses leased from the employer and occupied by the employee:" And provided further, That this act shall not apply to moneys paid to the treasurers of the employes about coal mines, who have agreed to have a pro rata part of their earnings paid by the operator to such treasurers, who are to pay check-weighman or check-measurers.

Section 2. That all acts or parts of acts inconsistent herewith be and are hereby repealed.