

CORPORATION TAXES - NOTICE OF SALE OF CORPORATE PROPERTY

Act of Jun. 21, 1911, P.L. 1098, No. 830

Cl. 72

AN ACT

Requiring sheriffs, receivers, trustees, assignees, masters, or other officers, having charge of the sale of the property or franchises of corporations, limited partnerships, or joint-stock associations, to notify the Auditor General of such sale, and to read at the sale a certificate, to be furnished by him, relative to liens for State taxes, bonus, and other public accounts settlements; providing a fee for said officers, and imposing a penalty for neglect or refusal to perform such duties.

Section 1. Be it enacted, &c., That no sheriff, receiver, trustee, assignee, master, or other officer shall sell the property or franchises of any corporation, limited partnership, or joint-stock association without first filing with the Auditor General a statement containing the following information:--

First. Name or names of the plaintiff or party at whose instance, or upon whose account, the sale is made.

Second. The name of the corporation, limited partnership, or joint-stock association whose property or franchise is to be sold.

Third. The time and place of sale.

Fourth. The nature of the property to be sold, and the location of the same.

It shall be the duty of the Auditor General, after receiving a notice as aforesaid, to furnish to the sheriff, receiver, trustee, assignee, master, or other officer having charge of the sale, a certified copy or copies of all tax, bonus, or other public accounts settlements, on file in his department as liens against such corporation, limited partnership, or joint-stock association, and, in the case of no liens, a certificate showing that fact, which certified copy, copies, or certificate, shall be publicly read by such officer at and immediately before the sale of the property or franchises of such corporation, limited partnership, or joint-stock association. For the services performed in accordance with the provisions hereof the officer having charge of the sale shall receive the sum of three dollars (\$3.00), to be taxed and paid as part of the costs of sale.

Section 2. Any sheriff, receiver, trustee, assignee, master, or other officer, who shall neglect or refuse to comply with the provisions of section one of this act, shall forfeit and pay to the Commonwealth, for every such offense, neglect, or refusal, a fine or penalty of two hundred dollars, to be recovered by suit in assumpsit before the court of common pleas of Dauphin County.

Section 3. The following acts of Assembly, "An act to aid the Auditor General in the collection of taxes due the Commonwealth from corporations, limited partnerships, and joint-stock associations," approved May twenty-ninth, one thousand nine hundred and one (Pamphlet Laws, three hundred and forty-four), "An act to aid the Auditor General in the collection of

taxes due the Commonwealth from corporations, limited partnerships, and joint-stock associations," approved May twenty-fifth, one thousand nine hundred and seven (Pamphlet Laws, two hundred and fifty), and all other acts and parts of acts inconsistent herewith,--be and the same are hereby repealed.