

RELATING TO TAX: IMPOSING TAX ON CERTAIN CLASSES OF PERSONAL PROPERTY

Act of Jun. 20, 1947, P.L. 733, No. 319

Cl. 72

(Act amended May 12, 1949, P.L.1246, No.375)

AN ACT

To provide revenue in school districts of the first class A by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, school treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties. (Title amended May 29, 1951, P.L.441, No.106)

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Definitions.--The following words, terms and phrases when used in this act, shall have the meanings ascribed to them in this section, except where the context clearly indicates a different meaning.

"Resident." A person, copartnership or unincorporated association or company, resident, located or liable to taxation within a school district of the first class A levying a tax under the provisions of this act, or a joint-stock company or association, limited partnership, bank or corporation formed, created or incorporated by, under, or in pursuance of any law of this Commonwealth, or of the United States or of any other state or government, and liable to taxation within a school district of the first class A levying a tax under this act.

"Board." The board of revision of taxes or other county assessing authorities of any county in which a school district of the first class A is located.

(1 amended May 29, 1951, P.L.441, No.106)

Section 2. Tax on Mortgages, Judgments, etc.; Imposition and Rate of Tax; Exceptions.--All personal property of the classes hereinafter enumerated, owned, held, or possessed by any resident, whether such personal property be owned, held, or possessed by such resident in his, her, their or its own right, or as active trustee, agent, attorney-in-fact, or in any other capacity, or by any resident as trustee, agent or attorney-in-fact, jointly with one or more trustees, agents, or attorney-in-fact, domiciled in another state; or within this Commonwealth, but outside the school district levying the tax, where such personal property is held and managed in such school district of the first class A, except as executor or administrator of the estate of a non-resident decedent, and except as trustee for a resident or non-resident religious, charitable or educational organization, no part of the net earnings of which inures to the benefit of any private stockholder or individuals for the use, benefit or advantage of any other person, copartnership,

unincorporated association, company, joint-stock company or association, limited partnership, bank or corporation; and the equitable interest in any such personal property of the classes hereinafter enumerated, owned, held or possessed by any resident, where the legal title to such personal property is vested in a trustee, agent, or attorney-in-fact domiciled in another state, or within this Commonwealth, but outside the school district levying the tax; or where the legal title to such personal property is vested in more than one trustee, agent or attorney-in-fact, one or more of whom are domiciled in another state, or within this Commonwealth, but outside the school district levying the tax, and one or more of whom are domiciled within such school district, such personal property is held and managed in another state, or within this Commonwealth but outside the school district levying the tax, and where such resident is entitled to receive all or part of the income therefrom, is hereby made taxable annually for the year one thousand nine hundred forty-eight, and annually thereafter for public school purposes in school districts of the first class A, and shall be levied upon annually by the board of public education in every such school district at the rate of not less than one (1) nor more than four (4) mills on each dollar of the value thereof, and no failure to assess or return the same shall discharge such owner or holder thereof from liability therefor that is to say:

All mortgages, all moneys owing by solvent debtors, whether by promissory note or penal or single bill, bond or judgment, all articles of agreement and accounts bearing interest, all public loans whatsoever, except those issued by this Commonwealth or the United States, and except the public loans and obligations of any county, city, borough, town, township, school district, and incorporated district of this Commonwealth, and except the bonds and obligations of bodies corporate and politic of this Commonwealth known as municipal authorities, all loans issued by any corporation, association, company, or limited partnership, created or formed under the laws of this Commonwealth, or of the United States or of any other state or government, including car-trust securities, and loans secured by bonds or any other form of certificate or evidence of indebtedness, whether the interest be included in the principal of the obligation or payable by the terms thereof, except such loans as are made taxable for state purposes by section 17 of the act, approved the twenty-second day of June, one thousand nine hundred thirty-five (Pamphlet Laws 414), as reenacted and amended, all shares of stock in any bank, corporation, association, company, or limited partnership created or formed under the laws of this Commonwealth or of the United States or of any other state or government, except shares of stock in any bank, bank and trust company, national banking association, savings institution, corporation, or limited partnership liable to a tax on its shares, or a gross premiums tax, or liable to or relieved from the capital stock or franchise tax for State purposes under the laws of this Commonwealth, and all moneys loaned or invested in other states, territories, the District of Columbia, or foreign countries, all other moneyed capital owing

to individual citizens of the school district levying the tax: Provided, That this section shall not apply to bank notes or notes discounted or negotiated by any bank or banking institution, savings institution, or trust company, nor to loans, shares of stock, or other securities held by bankers or brokers solely for trading purposes, nor to accounts or debit balances owing by customers of bankers or brokers in the usual courses of business, nor to interest bearing accounts in any bank or banking institution, savings institution, employees' thrift or savings association, whether operated by employees or the employer or trust company, nor to personal property held in the commercial department and owned in its own right by a banking institution, savings institution, or trust company in liquidation by a receiver, trustee, or other fiduciary, nor to personal property formerly held by a banking institution in its own right but assigned by it to one or more trustees for liquidation and payment to the creditors, and stockholders of such banking institutions, nor shall this act apply to the proceeds of any life insurance policy held in whole or part by the insurer, nor the principal value of annuities, nor to any personal property held in any trust forming part of a stock, bonus, pension or profit sharing plan of an employer for the exclusive benefit of his employees or their beneficiaries, which trust under the latest ruling of the Commissioner of Internal Revenue is exempted from Federal income tax nor to any personal property held under the provisions of a plan established by or for an individual or individuals for retirement purposes if such plan meets the requirements for exemption from Federal income tax of income earned on investments held under its provisions: And provided further, That the provisions of this act shall not apply to building and loan associations, or to shares of stock issued by building and loan associations, or to savings institutions having no capital stock, and if at any time, either now or hereafter, any persons, individuals or bodies corporate have agreed, or shall hereafter agree, to issue his, their or its securities, bonds or other evidences of indebtedness clear of, and free from, the tax herein provided for, or any part thereof, or have agreed or shall hereafter agree to pay the same, nothing herein contained shall be so construed as to relieve or exempt him, it, or them, from paying the tax on any of such securities, bonds or other evidences of indebtedness as may be held, owned by, or owing to, the said savings institution having no capital stock: And provided further, That the provisions of this act shall not apply to fire companies, firemen's relief associations, life, casualty or fire insurance corporations having no capital stock, secret and beneficial societies, labor unions, and labor union relief associations, and all beneficial organizations paying sick or death benefits, or either or both, from funds received from voluntary contributions or assessments upon members of such associations, societies or unions: And provided, further, That corporations, limited partnerships, and joint-stock associations liable to tax on their shares, or the aforesaid capital stock or franchise tax for State purposes, shall not be required to make any report, or pay any further tax under this section on the mortgages, bonds

and other securities owned by them in their own right, but corporations, limited partnerships, and joint-stock associations holding such securities as trustees, executors, administrators, guardians, or in any other manner, except as mere custodian for the real owner, and except as executor or administrator of the estate of a nonresident decedent, and except as trustee for a resident or nonresident religious, charitable, or educational organization, no part of the net earnings which inures to the benefit of any private stockholder or individual shall return and pay the tax imposed by this section upon all securities so held by them as in the case of individuals: And provided, further, That the provisions of this section shall not apply to personal property of the classes hereinabove enumerated, received or acquired with proceeds of money or property received from any person or persons, copartnership or unincorporated association, or company nonresident in, or not located within such school district, or from any joint-stock company or association, limited partnership, bank or corporation, formed, erected or incorporated by, under, or in pursuance of any law of the United States or of any state or government other than this Commonwealth by any person or persons, copartnership, unincorporated association, company, joint-stock company, or association, limited partnership, bank or corporation, as active trustee, agent, attorney-in-fact, or in any other capacity for the use, benefit, or advantage of any person or persons, copartnership, or unincorporated association or company, nonresident in, or not located within, such school district, or for the use, benefit, or advantage of any joint-stock company or association, limited partnership, bank, or corporation formed, erected or incorporated by, under, or in pursuance of any law of the United States or of any state or government other than this Commonwealth, nor shall the provisions of this section apply to personal property held for the use, benefit or advantage of any resident who shall have, in each of the ten preceding calendar years, given or contributed all of his net income to any corporation organized or operated exclusively for religious, charitable, scientific, literary or educational purposes.

The value of the equitable interest in any personal property, made subject to tax by this section, shall be measured by ascertaining the value of the personal property in which such resident has the sole equitable interest or in case of divided equitable interests in the same personal property, then by ascertaining such part of the value of the whole of such personal property as represents the equitable interest of such resident therein.

The value of any taxable shares of stock issued by any regulated investment company, as defined under the provisions of the Federal Internal Revenue Code in effect during the year for which the tax return is filed, shall be that part of the current value of said shares to be determined by multiplying said current value by a fraction the numerator of which shall be the total value of so much of the personal property owned by the regulated investment company as would be taxable by this act if owned by a resident of Pennsylvania and the denominator of which shall be the total value of all of the personal property owned

by the regulated investment company.

(2 amended July 25, 1963, P.L.285, No.155)

Section 3. Returns of Tax.--(a) For the purpose of ascertaining the amount of tax payable under this act, it shall be the duty of every resident liable to pay such tax on or before the fifteenth day of February of each year to transmit to the board, upon a form prescribed, prepared and furnished by the board, a return certified by him as full, true and correct to the best of his knowledge and belief and setting forth:

(1) The aggregate actual value of each part of the different classes of property made taxable by this act, held, owned, or possessed by such resident as of the listing date, fixed annually in the manner provided herein, either in his own right or as trustee, agent, attorney-in-fact, or in any other capacity for the use, benefit or advantage of any other person, copartnership, unincorporated association, company, limited partnership, joint-stock association or corporation.

(2) Such other relevant information as may be required by the board concerning each of the different classes of property enumerated in section two of this act, owned, held, or in any manner possessed by such resident.

The failure of any taxable resident to receive or procure a return form shall not excuse him from making a return.

(b) The return so made shall be certified to by the person making the same if an individual, and in the case of copartnerships, unincorporated associations, and joint-stock associations and companies by some member thereof, and in the case of limited partnerships and corporations by the president, chairman or treasurer thereof.

(c) Whenever any personal property, taxable under the provisions of this act, was owned by a decedent at the time of his death and is held by his executor or administrator, return of such personal property shall be made and the tax paid, if such decedent was domiciled at the time of his death in a school district of the first class A, notwithstanding the residence or location of such executor or administrator or of any beneficiary, or the place where such securities are kept. ((c) amended May 29, 1951, P.L.441, No.106)

(d) Whenever any personal property, taxable under the provisions of this act, is held, owned, or possessed as trustee, agent, attorney-in-fact, or in any other manner as hereinabove set forth by two or more persons, copartnerships, unincorporated associations, companies, limited partnerships, joint-stock associations, or corporations all of which are residents of the Commonwealth, but not all of which are domiciled in the same school district levying this tax, return of such personal property shall be made in a school district of the first class A where any of the same are domiciled, and there shall be paid in each such school district that portion of the tax imposed upon such personal property so held, owned or possessed as the number of such trustees, agents or attorneys-in-fact, domiciled therein bears to the total number thereof, notwithstanding the residence of any beneficiary, or the place where such personal property is kept. ((d) amended May 29, 1951, P.L.441, No.106)

Section 4. Listing Date.--The board shall on or before the

fifteenth day of January, one thousand nine hundred forty-eight, and annually thereafter, fix a day as of which the property made taxable by this act shall be listed and returned. The day so fixed shall be between the first and the fifteenth days of the month of January, both inclusive, and the day so fixed shall be printed or stamped on the forms for making returns of all such property. If through inadvertence, mistake or otherwise the board fails to designate or fix such date, or if such date does not appear on the form for making return of such property, the date as of which such property shall be listed and returned shall be the immediately preceding first day of January.

Section 5. Payment of the Tax.--The tax imposed by this act shall be due and payable at the same time, and subject to the same conditions as to discounts, penalties and interest, as in the case of personal property taxes due and payable to the county in which the school district of the first class A levying the tax is located.

(5 amended May 29, 1951, P.L.441, No.106)

Section 6. Collection and Use of Tax; Compensation of Collector.--All taxes, penalties and fines imposed under the provisions of this act shall be paid to, and collected by, the receiver of school taxes, or in school districts in which there is no receiver of school taxes by the school treasurer. Such monies shall be collected by such collecting officials in the same manner as the personal property taxes for county purposes, or in cities coextensive with counties for city and county purposes, are collected. There shall be paid to the school treasurer for the services rendered by him in collecting the tax an amount to be mutually agreed upon between the school treasurer and the board of public education.

Section 7. Assesment by the Board; Notice.--(a) If any taxable resident shall fail to file a return, or fail to include in any return all of his property made taxable by this act, or shall file a return which is false, incomplete, incorrect or inaccurate, the board shall make an assesment of tax against such resident of the amount of the tax for which such resident is liable, or for which he is believed by the board to be liable, to which estimated return the board shall add twelve per cent (12%) and the aggregate amount so obtained shall be the basis for taxation.

(b) The board shall notify by mail such resident of the estimated assesment. If such resident is dissatisfied with the assesment so made, he may, on or before the day fixed for appeals from assesments, present reasons supported by oath or affirmation for his failure to file a return to include all of his taxable property therein, or for having made a return which was incomplete, incorrect or inaccurate, and the board may, if satisfied with the excuse so presented, permit the taxpayer to file his own return and substitute said return for the estimated return made by the board. In all cases where a false return has been filed by the taxpayer, the board may not relieve the taxpayer from the payment of the twelve per cent (12%) penalty but the estimated return shall be final, except in those cases in which a true and correct return shall reveal a higher assesed value than that contained in the estimated return, in

which case the tax and penalty shall be based upon the true valuation.

Section 8. Assessments Made at Any Time Within Five Years.-- An assessment as herein provided may be made by the board at any time within five (5) years after any property owned, held or possessed or alleged to have been so owned, held, or possessed by any resident should have been returned by him for taxation, notwithstanding he shall have paid a tax assessed on the basis of returns previously made or filed, and notwithstanding the board shall have made previous assessments against such resident. In any such case no credit shall be given for any penalty formerly assessed and paid. Any assessment of a tax on personal property of a decedent shall include all property owned, held or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years prior to the year in which the decedent died.

(8 amended June 14, 1961, P.L.369, No.202)

Section 9. Petition for Reassessment; Appeal.--(a) Any resident, against whom an assessment is made, may petition the board for a reassessment. Notice of an intention to file such a petition and to appear and be heard shall be given to the board within thirty (30) days after notice of such assessment is given or sent by the board to the taxpayer as provided in this act. The board shall hold such hearings as may be necessary to hear and determine petitions for reassessment, at such places and at such times, as may be determined by rules and regulations of the board, and each petitioner who has duly notified the board of an intention to file a petition for reassessment or to appear and be heard shall be notified by the board of the time when, and the place where, such hearings shall be held. All such petitions shall set forth specifically and in detail the grounds upon which it is claimed the assessment is erroneous or unlawful, and shall be accompanied by an affidavit, under oath or affirmation, certifying to the correctness of the facts stated therein. If no petition for reassessment is filed with the board, the petitioner may in lieu thereof appear at the hearing and present his petition orally, in which event all testimony or statements of facts shall be made under oath or affirmation.

(b) If such petitioner is dissatisfied with the action of the board on his petition for reassessment, he shall have the right to appeal to the court of common pleas of the county where he resides at any time within sixty (60) days after notice of such action is given to him by the board. If any resident shall fail to give due notice of an intention to petition for reassessment, and to file a petition for reassessment, or to appear and be heard after due notice of his intention to do so, or to appeal to the court of common pleas within the time and in the manner herein set forth, the right to do so shall be forever barred, and any such resident so failing shall not thereafter be permitted in a suit for the recovery of such tax to set up any ground of defense which might have been determined either by the board, or the court of common pleas. In all cases of petitions for reassessment and appeals, the burden of proof shall be on the petitioner or appellant, as the case may be, and e very

appeal to the court of common pleas under this section shall specify all the objections to the assessment, and any objection not specified in the appeal shall not be considered by the court.

Section 10. Information at Source; Reports.--The executor of every will and the administrator of every estate, at the time of filing with the register of wills or clerk of the orphans' court the inventory and appraisal of such estate, shall file with such register of wills or clerk of the orphans' court a statement in duplicate, under oath or affirmation, setting forth the items included in such inventory and appraisal, which may be liable to the tax imposed by this act. The register or clerk with whom the same is filed shall forthwith send one copy thereof to the board. It shall be the duty of the board to proceed at once to assess the tax due from such decedent with interest, as provided in this act. Such assessment shall include all property owned, held, or possessed by the decedent, which should have been returned by him for taxation for any former year or years not exceeding five (5) years. In any case where a false, incomplete, incorrect, or inaccurate return has been previously filed, the board shall make an additional assessment for the five (5) years immediately preceding the year of assessment in the same manner as otherwise provided in this act. The school district levying the tax may proceed to collect the said tax by presenting a claim therefor to the orphans' court of the proper county, or may proceed by action or suit at law in any court of competent jurisdiction, or take any and all other appropriate steps or procedure for the collection of such taxes.

Section 11. Examination of Books and Witnesses; Rules and Regulations.--(a) The board, or any employe authorized in writing by it, is hereby authorized to examine the books, papers and records of any resident in order to verify the accuracy of any return made, or if no return was made, to ascertain and assess the tax imposed by this act. Every such resident is hereby directed and required to give to the board or its duly authorized employes the means, facilities and opportunity for such examinations and investigations as are hereby provided and authorized. The board is hereby authorized to examine any person under oath concerning any property which was, or should have been, returned for taxation, and to this end may compel the production of books, papers and records and the attendance of all persons, whether as parties, or witnesses, whom it believes have knowledge of such property. In the event of the refusal of any taxpayer to permit the examination of his books and records, or upon his refusal to appear before the board, or to testify, or in the event of his refusal to produce books, papers and records which the board has directed to be produced, the board may have recourse to the court of common pleas of said county, which court shall upon cause shown, direct the attendance of witnesses and the production of such books, papers and records.

(b) The board is hereby authorized and empowered to prescribe, adopt, promulgate and enforce, rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this act and the collection of the taxes, penalties and interest imposed by this act.

(c) The powers conferred by this act, upon the board relating to the administration and enforcement of this act, shall be in addition to, but not exclusive of, any other powers heretofore or hereafter conferred upon the said board by law.

Section 12. Compensation; Employees.--(a) The members of the board and the receiver of school taxes, and such of the assistants and employes thereof, as the board and the receiver of school taxes shall respectively designate, shall be paid by the school district for their services in the administration and enforcement of this act, such compensation as the board of public education shall fix, which said compensation shall be in addition to any other salary or compensation each, now or hereafter, may be entitled to receive for any other duties performed or to be performed by him.

(b) Upon the respective recommendations of the board and the receiver of school taxes, the board of public education shall appoint and fix the salaries, which shall be paid by the school district, of such other assistants and employes as the board and receiver of school taxes may respectively require to assist the board and the receiver of school taxes in the administration and enforcement of this act.

Section 13. Certified Statement to Board of Public Education and Collecting Officers.--For the purpose of enabling the board of public education to levy the taxes imposed by this act, for one thousand nine hundred forty-eight, and for every year thereafter, it shall be the duty of the board to furnish annually, at the same time as it furnishes the valuation of real property to the boards of public education in school districts of the first class A, and to the receiver of school taxes, or in school districts in which there is no receiver of school taxes to the school treasurer, an estimate of the total valuation of all personal property taxable for school purposes.

(13 amended May 29, 1951, P.L.441, No.106)

Section 14. Interest; Tax Liens and Claims.--(a) The tax imposed by this act shall bear interest at the rate of six per cent per annum or at a per annum rate which does not exceed the Federal Reserve Discount Rate in effect for Federal Reserve District Four on December 1 of the preceding tax year, whichever is greater, until paid. A school district shall, on or before December 31, establish by resolution the specific per annum interest rate to be imposed on unpaid taxes during the following tax year. ((a) amended May 14, 1982, P.L.425, No.124)

(b) The school district levying the tax may at any time transmit to the prothonotary of the county in which the school district levying the tax is located, a certified record of taxes imposed under this act and the penalties and interest thereon; the record so transmitted shall contain the name of the taxpayer, his address, if known, amount of tax, penalty and interest due, and the year during which said tax was payable, and it shall be the duty of the prothonotary to enter and docket the same of record in the prothonotary's office in a docket, which shall be designated "Personal Property Tax Lien Docket," and such tax lien shall be indexed as judgments are now indexed and shall be combined with liens arising from county, or in cities coextensive with counties, city and county personal

property taxes. In no event shall the prothonotary be entitled to duplicate fees. All taxes imposed under this act, together with penalties and interest thereon, shall be a lien on the real estate of the taxpayer within the county until paid. After the same shall have been entered and docketed of record by the prothonotary, all such liens shall have priority to and be fully paid and satisfied out of the proceeds of any judicial sale of said real estate before any other obligation, judgment, claim, lien or estate with which the said real estate may become charged, or for which it may become liable, save and except only the costs of the sale and of the writ upon which it is made, and the real estate taxes imposed or assessed upon said property. The lien of said tax shall continue for a period of five years from the date of entry, and may be revived and continued in the manner now or hereafter provided for revival of judgments, and it shall be lawful for a writ of scire facias to issue and be prosecuted to judgment in the manner in which such writs are now ordinarily employed. e

(c) Claims for taxes due under this act may be collected by action in assumpsit brought by the school district levying the tax against the taxpayer, or may be presented at the audit of any estate in the orphans' court.

Section 15. Penalties.--(a) It shall be unlawful for any person or persons, copartnership, unincorporated association, limited partnership, joint-stock association, or corporation whatsoever, in loaning money at interest to any person or persons, whether such loans be secured by bond and mortgage or otherwise, to require the person or persons borrowing the same to pay the tax imposed thereon by this act, and in all cases where such tax shall have been paid by the borrower or borrowers, the same shall be deemed and considered usury and subject to the laws governing the same.

(b) Any person who shall wilfully and corruptly make a false and fraudulent return as aforesaid shall be guilty of a misdemeanor, and upon his or her conviction thereof, shall be sentenced to pay a fine not exceeding five hundred dollars (\$500), or undergo an imprisonment not exceeding two (2) years, or both.

(c) Any person who wilfully fails or refuses to file any return containing the information required by this act shall be guilty of a misdemeanor, and upon conviction thereof, shall be sentenced to pay a fine of not more than five hundred dollars (\$500), or to undergo imprisonment for not more than six (6) months, or both.

(d) As used in this section the term "person" as applied to associations shall mean the partners or members thereof, and as applied to corporations the officers thereof.

Section 16. Saving Clauses.--(a) Nothing contained in this act shall be construed to empower any school district of the first class A to impose, levy and collect the taxes hereby levied upon any personal property of any of the classes hereinbefore enumerated not within the power of the General Assembly under the Constitution of the United States. ((a) amended May 29, 1951, P.L.441, No.106)

(b) If the tax or any portion of the tax imposed upon any of

the personal property of any of the classes hereinbefore enumerated under the provisions of this act, or if any exception of any personal property of any of the classes as hereinbefore enumerated from the imposition of the tax under the provisions of this act shall be held by any court of competent jurisdiction to be in violation of the Constitution of the United States or of the Commonwealth of Pennsylvania, the decision shall not affect or impair the right to impose the taxes or the validity of the taxes so imposed upon the personal property of the other classes as hereinbefore enumerated or to impose the taxes on the personal property so excepted. It is the intent of the General Assembly that the taxes imposed or excepted, so held to be unconstitutional, were not to be imposed or excepted, as the case may be, but that the taxes imposed upon all other personal property made taxable under this act were to be imposed and that taxes on the personal property excepted were to be imposed thereon.

(c) It is the intent of the General Assembly that the power vested in it to levy taxes shall not be delegated by any of the provisions of this act to any school district of the first class A in violation of the provisions of the Constitution of Pennsylvania. If a court of competent jurisdiction shall hold that such power has nevertheless been so unconstitutionally delegated, the rate of the tax herein imposed shall be four (4) mills on each dollar of the value of the personal property made taxable, which rate the General Assembly under such circumstance intends to be imposed. ((c) amended May 29, 1951, P.L.441, No.106)

Section 16.1. The provisions of this act shall apply only to school districts of the first class A.

(16.1) amended May 29, 1951, P.L.441, No.106)

Section 17. Repeal.--All acts and parts of acts inconsistent herewith are hereby repealed.

Section 18. The provisions of this act shall become effective immediately upon final enactment.

(18 amended May 12, 1949, P.L.1246, No.375)