

MONTHLY RETURN OF MONIES BY STATE OFFICERS
Act of May 24, 1893, P.L. 125, No. 76
AN ACT

Cl. 72

Providing for monthly returns and payments by county and city officers and prothonotaries of the Supreme Court of moneys received by them for the use of the Commonwealth.

Section 1. Monthly returns and payments to Auditor General and State Treasurer

On the first Monday of July next, and on the first Monday of each month thereafter, it shall be the duty of each county and city officer to render to the Auditor General and State Treasurer, under oath or affirmation, monthly returns of all moneys received for the use of the Commonwealth, designating under proper heads, the sources from which said moneys were received, and to pay the said moneys into the State Treasury.

The returns herein required from county and city officers and prothonotaries of the Supreme Court, except those rendered by city and county treasurers, shall include fees received during the month from all sources. 1893, May 24, P.L. 125, SEc. 1.

Section 2. Penalty for refusal or neglect

Any officer who shall refuse or neglect, for the period of ten days after the same shall become due, to make the return and payment as required by the preceding section of this act shall forfeit his fees and commissions on the whole amount of money collected during the month, and shall be subject to a penalty of ten per centum which shall be added to the amount of the tax found due. 1893, May 24, P.L. 125, SEc. 2.

Section 3. The Auditor General or State Treasurer, or either of them, or any agent appointed by them or either of them, are hereby authorized to examine the books and accounts of any county or city officer who shall refuse or neglect to make the return and payments as required by the first section of this act; and upon information obtained from such examination the auditor general and state treasurer shall settle an account against such officer in the usual manner for the settlement of public accounts, and in the settlement of said accounts shall add not to exceed fifty per centum to the amount of the tax to provide for any losses which might otherwise result to the Commonwealth from neglect or refusal of the said officer to furnish the return: Provided, That if after the Auditor General or State Treasurer has once been required to appoint an agent to examine the books and accounts of any county or city officer, and such county or city officer again refuses or neglects to file the reports required by this act, it shall be the duty of the auditor general to certify such refusal to the attorney general, who shall thereupon institute proceedings in quo warranto for the purpose of ousting such delinquent officer from his said office. Said proceedings shall be carried on as provided by law for other proceedings in quo warranto, and it shall be the duty of the court, upon finding that said officer has repeatedly refused to file the reports required by law, to

oust the incumbent of said office, and to declare the same vacant; and, upon the entry of any such decree, the prothonotary of the Court shall certify the same to the Governor, who shall revoke the commission theretofore issued to said office, and shall fill the vacancy as provided by law. (3 repealed in part Apr. 28, 1978, P.L.202, No.53)

Section 4. Collection of accounts so settled

If the amount of an account settled in accordance with the preceding section of this act shall not be paid into the State Treasury within fifteen days from the date of settlement of said account, then the same shall be placed in the hands of the Attorney General for collection and shall bear interest from fifteen days after date of settlement, at the rate of twelve per centum per annum, and if the Auditor General and State Treasurer, or either of the, shall deem it conducive to the public interest to proceed immediately upon said account against the sureties of the said officer, they shall so instruct the Attorney General, who shall proceed in accordance with such direction received from them, or either of them. 1893, May 24, P.L. 125, Sec. 4.