

BUSINESS RECEIPTS - SEMI-ANNUAL STATEMENT

Act of Apr. 28, 1899, P.L. 72, No. 66

Cl. 72

A SUPPLEMENT

To an act, entitled "An act to provide revenue by taxation," approved the seventh day of June, Anno Domini one thousand eight hundred and seventy-nine, amending and extending the provisions thereof.

Section 2. Gross receipts of express business; semi-annual statement; penalty

Every corporation, limited partnership, joint-stock association, partnership, firm or association of individuals, incorporated or unincorporated, engaged in the business commonly known as express business, shall pay to the State Treasurer, for the use of the Commonwealth, a tax of eight mills upon the amount of their gross receipts from express business done wholly within this state; the said tax shall be paid semi-annually upon the last days of January and July in each year; and for the purpose of ascertaining the amount of the same, it shall be the duty of the treasurer, or other proper officer of the said corporation, limited partnership, joint-stock association, partnership, firm or association of individuals, to transmit to the auditor general a statement, under oath or affirmation, of the amount of gross receipts of the said corporation, limited partnership, joint-stock association, partnership, firm, or association of individuals, incorporated or unincorporated, derived from all sources, and of the gross receipts from business done wholly within the State, during the preceding six months ending upon the first days of January and July in each year; and if any such corporation, limited partnership, joint-stock association, partnership, firm or association of individuals, incorporated or unincorporated, shall neglect or refuse for a period of thirty days after such tax becomes due to make said returns, or to pay the said tax, the amount thereof, with an addition of ten per centum thereto, shall be collected for the use of the Commonwealth as other taxes are recoverable by law. No other tax upon express receipts, or upon the privilege of transacting express business, shall be collected without further authority of law to be hereafter enacted: Providing, That this act shall not be construed to repeal or take the place of the tax upon the capital stock now imposed by law; but the tax on gross receipts hereby imposed shall be in addition to the tax on capital stock imposed by existing law upon any of the corporations, companies or associations hereby taxed. 1899, April 28, P.L. 72, Sec. 2.