

TAX ON ANTHRACITE COAL

Act of May 11, 1921, P.L. 479, No. 225

Cl. 72

AN ACT

Imposing a State tax on anthracite coal; providing for the assessment and collection thereof; and providing penalties for the violation of this act.

Section 1. Be it enacted, &c., That from and after the passage of this act, each and every ton of anthracite coal, of the weight of two thousand two hundred and forty (2,240) pounds avoirdupois, mined, washed, screened, or otherwise prepared for market in this Commonwealth, shall be made subject to a tax of one and one-half per centum ($1\frac{1}{2}$), to the thirty-first day of May, one thousand nine hundred twenty-nine, one per centum (1) for the period beginning on the first day of June, one thousand nine hundred twenty-nine, and ending on the thirty-first day of May, one thousand nine hundred thirty, and one-half ($\frac{1}{2}$) of one per centum for the period beginning on the first day of June, one thousand nine hundred thirty, and ending on the thirty-first day of May, one thousand nine hundred thirty-one, of the value thereof when prepared for market, which said tax shall be assessed at the time when said coal has been mined, washed or screened, and is ready for shipment or market. After the thirty-first day of May, one thousand nine hundred thirty-one, no tax shall be assessed on anthracite coal under the provisions of this act, saving to the Commonwealth, however, the right to collect thereafter all taxes imposed or due and owing under the provisions of this act.

(1 amended May 17, 1929, P.L.1806, No.599)

Section 2. It shall be the duty of the individual, or the superintendent or other officer, in charge of any mine or mines, or washery, or operation, to assess the tax hereby imposed, from time to time, as the coal is mined, washed, or screened, and is ready for shipment or market, and to ascertain and assess daily the number of gross tons of coal so mined, washed, or screened, and to fix the value thereof. The said individual, superintendent, or other officer in charge of any such mine or mines, washery or screening operation, shall annually, on or before the first day of February for the calendar year next preceding, a report in writing, under oath, to the Auditor General, on forms prescribed and furnished by him, stating specifically the number of gross tons of coal hereby made taxable, and the assessed value thereof during the calendar year covered by the report, and the amount of tax assessed thereon: Provided, That the report made on or before the fifteenth day of January, one thousand nine hundred and twenty-two, shall be for the portion of the year one thousand nine hundred and twenty-one remaining after this act becomes effective.

If the Auditor General and State Treasurer, or either of them, is not satisfied with the assessment and estimate of valuation so made and returned as aforesaid, they are hereby authorized and empowered to make an assessment and valuation based upon the facts contained in the report herein required or upon any information within their possession or that shall come into their possession, and to settle an account on the assessment and valuation so made by them for the taxes, penalties, and interest due the Commonwealth therein, with right to the person, corporation, company, owner, or operator, dissatisfied with any settlement so made against him, it, or them, to appeal therefrom in the manner now provided by law. For the purpose of making such assessment and settlement, said

officers may require the production of such books, papers, and reports as may be necessary to enable them to assess and settle the tax. In the event of the failure, neglect, or refusal of the individual, superintendent, or other officer in charge of any mine, mines, washery, or screening operation to make the report and valuation to the Auditor General as hereinbefore provided, on or before the first day of February in each and every year, it shall be the duty of the Auditor General to estimate an assessment and valuation of the coal prepared for market by any person, firm, corporation, owner, or operator, as aforesaid, and settle an account for taxes, penalty, and interest thereon, from which settlement there shall be no right of appeal.

Every person, firm, corporation, and every other owner, operator, or lessee of any mine, mines, washery, or screening operation, from which a report is required under the provisions of this act, shall pay into the treasury of the Commonwealth the amount of the tax herein imposed, within sixty days from the date of settlement of the account by the Auditor General and State Treasurer, plus a penalty of ten per centum for every failure to assess said tax and to make report as required by this act. When any tax is settled, it shall bear interest, from sixty days after approval by the State Treasurer, at the rate of one per centum per month until paid. If any individual, superintendent, or other officer of any firm, corporation, limited partnership, or joint stock association, or any other owner, partner, or lessee of any mine, mines, washery, or screening operation, shall neglect or refuse to furnish the Auditor General, on or before the fifteenth day of January of each and every year, with the assessment and report as aforesaid, as required by law, or cause the same to be done, or make or cause to be made any false report, it shall be the duty of the accounting officers of the Commonwealth to add ten per centum to said tax for each and every year for which assessment and report were not so furnished, which percentage shall be settled and collected with the said tax in the usual manner of settling accounts and collecting such taxes. The Auditor General may, upon application made before the first day of February in each and every year, and upon proper cause shown, extend the time of filing returns for a period of not exceeding fifteen days from the first day of February of the year in which the same are required to be filed.

If said persons or officers, or any of them, shall intentionally make or cause to be made any false assessment and report, or intentionally neglect or refuse to furnish the Auditor General with the assessment and report as required by law, he or they shall be guilty of a misdemeanor, and, on conviction thereof, shall be sentenced to pay a fine of five hundred dollars (\$500.00), and undergo imprisonment not exceeding one year, or both or either, at the discretion of the court.

Section 3. The provisions of this act shall be independent of each other; and, if any of its provisions shall be held to be unconstitutional, the decision of the court shall not affect or impair any of the remaining provisions of this act, nor prevent the collection of the tax imposed by this act. It is hereby declared as a legislative intent that this act would have been adopted had such unconstitutional provision not been included therein.

Section 4. This act shall become effective on the first day of July, Anno Domini one thousand nine hundred and twenty-one.

Section 5. The act of June first, one thousand nine hundred and fifteen (Pamphlet Laws, seven hundred and twenty-one), entitled "An act imposing a State tax on anthracite coal; providing for the assessment and collection of the said tax annually; and dedicating the fund received from said tax, and appropriating fifty per centum of the same to the construction, maintenance, improvement, and repair of State highways, and the remaining fifty per centum to the several cities, boroughs, and townships from which the said tax is derived; and providing penalties for the violation of this act," is hereby repealed; and all other acts or parts of acts inconsistent with the provisions of this act are also hereby repealed.