

INHERITANCE TAX COMMISSIONS IN PHILADELPHIA - DISPOSITION

Act of Jun. 7, 1961, P.L. 275, No. 160

Cl. 72

AN ACT

Transferring inheritance tax commissions of the Register of Wills of Philadelphia County to the Department of Revenue.

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

Section 1. Inheritance tax commissions paid annually to the Register of Wills of Philadelphia County shall hereafter be paid directly to the Department of Revenue.

Section 2. The Department of Revenue shall transfer the inheritance tax commissions formerly paid directly to the Register of Wills of Philadelphia County to the City Treasurer in order that the commissions may then be paid to the Register of Wills of Philadelphia County after proper city pension deductions are made.

Section 3. Section 21, act of June 20, 1919 (P.L.521), entitled, as amended, "An act providing for the imposition and collection of certain taxes upon the transfer of property passing from a decedent who was a resident of this Commonwealth at the time of his death, and of property within this Commonwealth of a decedent who was a nonresident of the Commonwealth at the time of his death; defining and taxing transfers made in contemplation of death; defining as a transfer and taxing the right of survivorship in property as to which such right exists; and making it unlawful for any corporation of this Commonwealth, or national banking association located therein, to transfer the stock of such corporation or banking association, standing in the name of any such decedent, until the tax on the transfer thereof has been paid; and providing penalties; and citing certain acts for repeal," amended June 4, 1937 (P.L.1597), is repealed in so far as it is inconsistent herewith.

Section 4. This act shall take effect immediately.