

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1084 Session of 2019

INTRODUCED BY GREINER, PEIFER, BERNSTINE, DIAMOND, DUNBAR, HELM, IRVIN, KAUFER, MARSHALL, MILLARD, MOUL, PYLE, ROTHMAN, RYAN AND STAATS, APRIL 8, 2019

REFERRED TO COMMITTEE ON FINANCE, APRIL 8, 2019

AN ACT

1 Repealing the act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes,
3 and, in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes."

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

12 Section 1. The act of June 17, 1913 (P.L.507, No.335),
13 referred to as the Intangible Personal Property Tax Law, is
14 repealed:

[AN ACT

16 To provide revenue for State and county purposes, and, in cities
17 coextensive with counties, for city and county purposes;
18 imposing taxes upon certain classes of personal property;
19 providing for the assessment and collection of the same;
20 providing for the duties and compensation of prothonotaries
21 and recorders in connection therewith; and modifying existing

1 legislation which provided for raising revenue for State
2 purposes.

3 Section 1. Be it enacted, &c., That all personal property of
4 the classes hereinafter enumerated, owned, held or possessed by
5 any resident, which, as used in this section, shall mean any
6 person, persons, copartnership, or unincorporated association or
7 company, resident, located, or liable to taxation within this
8 Commonwealth, or by any joint-stock company or association,
9 limited partnership, bank or corporation whatsoever, formed,
10 erected or incorporated by, under, or in pursuance of any law of
11 this Commonwealth or of the United States, or of any other state
12 or government, and liable to taxation within this Commonwealth,
13 whether such personal property be owned, held, or possessed by
14 such resident in his, her, their, or its own right, or as active
15 trustee, agent, attorney-in-fact, or in any other capacity, or
16 by any resident as trustee, agent or attorney-in-fact, jointly
17 with one or more trustees, agents or attorney-in-fact, domiciled
18 in another state, where such personal property is held and
19 managed in this Commonwealth, except as executor or
20 administrator of the estate of a non-resident decedent, and
21 except as trustee for a resident or non-resident religious,
22 charitable or educational organization, no part of the net
23 earnings of which inures to the benefit of any private
24 stockholder or individual for the use, benefit, or advantage of
25 any other person, copartnership, unincorporated association,
26 company, joint-stock company or association, limited
27 partnership, bank or corporation, and the equitable interest in
28 any such personal property of the classes hereinafter
29 enumerated, owned, held or possessed by any resident, where the
30 legal title to such personal property is vested in a trustee,

1 agent, or attorney-in-fact, domiciled in another state, or where
2 the legal title to such personal property is vested in more than
3 one trustee, agent or attorney-in-fact, one or more of whom are
4 domiciled in another state, and one or more of whom are
5 domiciled within this Commonwealth, and such personal property
6 is held and managed in another state, and where such resident is
7 entitled to receive all or any part of the income therefrom--is
8 hereby made taxable annually for county purposes, and, in cities
9 coextensive with counties, for city and county purposes, at a
10 rate not to exceed four mills of each dollar of the value
11 thereof, and no failure to assess or return the same shall
12 discharge such owner or holder thereof, from liability therefor,
13 that is to say,--

14 All mortgages; all moneys owing by solvent debtors, whether
15 by promissory note, or penal or single bill, bond, or judgment;
16 all articles of agreement and accounts bearing interest; all
17 public loans whatsoever, except those issued by this
18 Commonwealth or the United States, and except the public loans
19 and obligations of any county, city, borough, town, township,
20 school district, and incorporated district of this Commonwealth,
21 and except the bonds and obligations of bodies corporate and
22 politic of this Commonwealth, known as municipal authorities;
23 all loans issued by any corporation, association, company, or
24 limited partnership, created or formed under the laws of this
25 Commonwealth or of the United States, or of any other state or
26 government, including car-trust securities and loans secured by
27 bonds or any other form of certificate or evidence of
28 indebtedness, whether the interest be included in the principal
29 of the obligation or payable by the terms thereof, except such
30 loans as are made taxable for State purposes by section

1 seventeen of the act, approved the twenty-second day of June,
2 one thousand nine hundred thirty-five (Pamphlet Laws 414), as
3 reenacted and amended; all shares of stock in any bank,
4 corporation, association, company, or limited partnership,
5 created or formed under the laws of this Commonwealth or of the
6 United States, or of any other state or government, except
7 shares of stock in any bank, bank and trust company, national
8 banking association, savings institution, corporation, or
9 limited partnership liable to a tax on its shares or a gross
10 premiums tax, or liable to or relieved from the capital stock or
11 franchise tax for State purposes under the laws of this
12 Commonwealth; and all moneys loaned or invested in other states,
13 territories, the District of Columbia, or foreign countries; all
14 other moneyed capital owing to individual citizens of the State:
15 Provided, That this section shall not apply to bank notes, or
16 notes discounted or negotiated by any bank or banking
17 institution, savings institution, or trust company, nor to
18 loans, shares of stock, or other securities, held by bankers or
19 brokers solely for trading purposes; nor to accounts or debit
20 balances owing by customers of bankers or brokers in the usual
21 courses of business; nor to interest bearing accounts in any
22 bank or banking institution, savings institution, employes'
23 thrift or savings association, whether operated by employes or
24 the employer, or trust company; nor to personal property held in
25 the commercial department and owned in its own right by a
26 banking institution, savings institution, or trust company, in
27 liquidation by a receiver, trustee, or other fiduciary, nor to
28 personal property formerly held by a banking institution in its
29 own right, but assigned by it to one or more trustees for
30 liquidation and payment to the creditors and stockholders of

1 such banking institutions, it being the intent and purpose of
2 this proviso that no tax be assessed or collected for the years
3 one thousand nine hundred and thirty-five, one thousand nine
4 hundred and thirty-six, one thousand nine hundred and thirty-
5 seven, one thousand nine hundred and thirty-eight, one thousand
6 nine hundred and thirty-nine, one thousand nine hundred and
7 forty, and thereafter upon the personal property enumerated
8 herein, nor shall this act apply to the proceeds of any life
9 insurance policy held in whole or in part by the insurer, nor
10 the principal value of annuities nor to any personal property
11 held in any trust, forming part of a stock, bonus, pension or
12 profit sharing plan of an employer for the exclusive benefit of
13 his employes, or their beneficiaries, which trust under the
14 latest ruling of the Commissioner of Internal Revenue is
15 exempted from Federal income tax, nor to any personal property
16 held under the provisions of a plan established by or for an
17 individual or individuals for retirement purposes if such plan
18 meets the requirements for exemption from Federal income tax of
19 income earned on investments held under its provisions, nor to
20 any personal property that is held by an employe for retirement
21 purposes under the provisions of a stock purchase plan
22 established by the employer for the exclusive benefit of his or
23 her employes: And provided further, That the provisions of this
24 act shall not apply to building and loan associations, or to
25 shares of stock issued by building and loan associations, or to
26 savings institutions having no capital stock; and, if at any
27 time, either now or hereafter, any persons, individuals, or
28 bodies corporate have agreed or shall hereafter agree to issue
29 his, their, or its securities, bonds or other evidences of
30 indebtedness, clear of and free from the said tax, whose rate

1 may not exceed four mills, herein provided for, or any part
2 thereof, or have agreed or shall hereafter agree to pay the
3 same, nothing herein contained shall be so construed as to
4 relieve or exempt him, it, or them from paying the said tax,
5 whose rate may not exceed four mills, on any of the said such
6 securities, bonds, or other evidences of indebtedness, as may be
7 held, owned by, or owing to the said savings institution having
8 no capital stock: And provided further, That the provisions of
9 this act shall not apply to fire companies, firemen's relief
10 associations, life, casualty or fire insurance corporations
11 having no capital stock, secret and beneficial societies, labor
12 unions and labor union relief associations, and all beneficial
13 organizations paying sick or death benefits, or either or both,
14 from funds received from voluntary contributions or assessments
15 upon members of such associations, societies, or unions: And
16 provided further, That corporations, limited partnerships, and
17 joint-stock associations, liable to tax on their shares or the
18 aforesaid capital stock or franchise tax for State purposes,
19 shall not be required to make any report or pay any further tax,
20 under this section, on the mortgages, bonds, and other
21 securities owned by them in their own right; but corporations,
22 limited partnerships, and joint-stock associations, holding such
23 securities as trustees, executors, administrators, guardians, or
24 in any other manner, except as mere custodian for the real
25 owner, and except as executor or administrator of the estate of
26 a nonresident decedent, and except as trustee for a resident or
27 nonresident religious, charitable or educational organization,
28 no part of the net earnings of which inures to the benefit of
29 any private stockholder or individual, shall return and pay the
30 tax imposed by this section upon all securities so held by them

1 as in the case of individuals: And provided further, That none
2 of the classes of property made taxable by this section for
3 county purposes, and, in cities coextensive with counties, for
4 city and county purposes, shall be taxed or taxable for any
5 other local purpose, under the laws of this Commonwealth: And
6 provided further, That the provisions of this section shall not
7 apply to personal property, of the class hereinabove enumerated,
8 received or acquired with proceeds of money or property received
9 from any person or persons, copartnership, or unincorporated
10 association or company, nonresident in or not located within
11 this Commonwealth, or from any joint-stock company or
12 association, limited partnership, bank or corporation formed,
13 erected, or incorporated by, under or in pursuance of, any law
14 of the United States, or of any state or government other than
15 this Commonwealth, by any person or persons, copartnership,
16 unincorporated association, company, joint-stock company or
17 association, limited partnership, bank, or corporation as active
18 trustee, agent, attorney-in-fact, or in any other capacity, for
19 the use, benefit, or advantage of any person or persons,
20 copartnership, or unincorporated association or company,
21 nonresident in or not located within this Commonwealth, or for
22 the use, benefit or advantage of any joint-stock company or
23 association, limited partnership, bank or corporation formed,
24 erected, or incorporated by, under, or in pursuance of any law
25 of the United States, or of any state or government other than
26 this Commonwealth; nor shall the provisions of this section
27 apply to personal property held for the use, benefit or
28 advantage of any resident who shall have in each of the ten
29 preceding calendar years given or contributed all of his net
30 income to any corporation organized or operated exclusively for

1 religious, charitable, scientific, literary, or educational
2 purposes.

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

11 For the purposes of this act, the value of any taxable shares
12 of stock issued by any regulated investment company as defined
13 under the provisions of the Federal Internal Revenue Code of
14 1948, shall be that part of the current value of such shares, to
15 be determined by multiplying said current value by a fraction,
16 the numerator of which shall be the total value of so much of
17 the personal property owned by the regulated investment company
18 as would be taxable by this act if owned by a resident of
19 Pennsylvania and the denominator of which shall be the total
20 value of all of the personal property owned by the regulated
21 investment company.

22 Section 1.1. Notwithstanding any other provision of this law
23 to the contrary, the county commissioners of each county of the
24 second through eighth class, and the city council in cities and
25 counties of the first class, shall have the power to determine
26 whether or not to impose and collect the taxes permitted under
27 the provisions of this law.

28 Section 2. That the board of revision of taxes or the
29 commissioners of every county in this Commonwealth shall
30 annually furnish the assessors of the several townships,

1 boroughs, and cities of the respective counties, with blanks to
2 be prepared by them; and it shall be the duty of each of said
3 assessors to furnish a copy of the same to every taxable person,
4 copartnership, unincorporated association, joint-stock
5 association and company, limited partnership and corporation, in
6 his respective ward, district, borough, or township, or to any
7 officer, agent or employe found at the place of business of any
8 such limited partnership or corporation in his ward, district,
9 borough, or township; upon which blank each taxable person,
10 copartnership, unincorporated association, company, limited
11 partnership, joint-stock association, and corporation shall,
12 respectively, make return annually of the aggregate amount of
13 all the different classes of personal property made taxable by
14 the first section of this act, held, owned, or possessed by said
15 person, copartnership, unincorporated association, company,
16 limited partnership, joint-stock association, or corporation,
17 either in his, her, or its own right, or as trustee, agent,
18 attorney-in-fact, or in any other capacity, for the use, benefit
19 or advantage of any other person, persons, copartnership,
20 unincorporated association, company, limited partnership, joint-
21 stock association, or corporation; which return shall be made
22 and certified to by such taxable person, and, in the case of
23 copartnerships, unincorporated associations, and joint-stock
24 associations and companies, by some member thereof, and, in the
25 case of limited partnerships and corporations, by the president,
26 chairman or treasurer thereof: Provided, That any corporation,
27 joint-stock association, or limited partnership, doing business
28 in more than one county, shall be liable to make such return
29 only in the county in which its principal office within this
30 Commonwealth is situated, except where two or more banks or

1 banking institutions or trust companies shall have been
2 consolidated; a report as to all trust funds taxable under this
3 act held by any of the said individual companies prior to the
4 consolidation shall be made and the tax paid in the county
5 wherein such individual company was located prior to the
6 consolidation. And except where any bank, banking institution or
7 trust company has established a branch in a different county, a
8 report shall be made of all trust funds, taxable under this act,
9 held by the branch, or turned over to the main bank, banking
10 institution or trust company, or acquired by reason of a trust
11 created at the branch, and the tax paid in the county wherein
12 the branch is located, and shall not be taxable in any other
13 county: And provided further, That whenever any personal
14 property taxable under the provisions of this act was owned by a
15 decedent at the time of his death and is held by his executor or
16 administrator, return of such personal property shall be made
17 and the tax paid in the county wherein such decedent was
18 domiciled at the time of his death, notwithstanding the
19 residence or location of such executor or administrator or of
20 any beneficiary, or the place where such securities are kept:
21 And provided further, That whenever any personal property
22 taxable under the provisions of this act is held, owned, or
23 possessed as trustee, agent, attorney-in-fact, or in any other
24 manner as hereinabove set forth, by two or more persons,
25 copartnerships, unincorporated associations, companies, limited
26 partnerships, joint-stock associations, or corporations, all of
27 which are resident of the Commonwealth, but not all of which are
28 domiciled in the same county, return of such personal property
29 shall be made in each county of this Commonwealth where any of
30 the same are domiciled, and there shall be paid in each such

1 county that portion of the tax imposed upon such personal
2 property so held, owned, or possessed, as the number of such
3 trustees, agents, or attorneys-in-fact domiciled therein bears
4 to the total number thereof, notwithstanding the residence of
5 any beneficiary or the place where such personal property is
6 kept.

7 Section 3. The certification of the return required to be
8 made by the last preceding section shall set forth that the
9 return is full, true, and correct to the best of his or her
10 knowledge and belief; and any person or officer who shall
11 wilfully and corruptly make a false and fraudulent return as
12 aforesaid shall be guilty of a misdemeanor, and upon his or her
13 conviction thereof shall be sentenced to pay a fine not
14 exceeding five hundred dollars, or undergo an imprisonment not
15 exceeding two years, or both.

16 Section 4. Any assessor who shall accept such return from
17 any person or officer required to make the same, without it
18 being certified, shall be deemed guilty of a misdemeanor, and
19 upon conviction thereof shall be sentenced to a fine not
20 exceeding one hundred dollars.

21 Section 4.1. (a) For the purpose of ascertaining the amount
22 of tax payable under this act, every resident liable to pay such
23 tax shall, each year, on or before such date as shall be fixed
24 by the board for the revision of taxes or the county
25 commissioners transmit to the board for the revision of taxes,
26 or the county commissioners, upon a form prescribed, prepared
27 and furnished by the board of revision of taxes, or the county
28 commissioners, a return certified as provided in this act:

29 (1) The aggregate actual value of each part of the different
30 classes of property made taxable by this act, held, owned or

1 possessed by such resident as of the date fixed annually, in the
2 manner provided herein, either in his own right or as trustee,
3 agent, attorney-in-fact or in any other capacity for the use,
4 benefit or advantage of any other person, copartnership,
5 unincorporated association, company, limited partnership, joint-
6 stock association or corporation.

7 (2) Such other relevant information as may be required by
8 the board of revision of taxes, or county commissioners,
9 concerning each of the different classes of property enumerated
10 in this act owned, held or in any manner possessed by such
11 resident.

12 (b) The return so made shall be certified to, by the person
13 making the same, if an individual; and in the case of
14 copartnership, unincorporated association and joint-stock
15 association and companies, by some member thereof; and in the
16 case of limited partnerships and corporations, by the president,
17 chairman or treasurer thereof.

18 (c) The tax imposed by this act shall be due and payable at
19 the same time, and subject to the same conditions as to
20 discounts, penalties and interest, as in the case of real
21 property taxes imposed by the county for county purposes, and in
22 cities coextensive with counties for city and county purposes.

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

29 Section 4.2. The board of revision of taxes, or the county
30 commissioners, shall fix a day as of which the property taxable

1 by the first section of this act shall be listed and returned.
2 The day so fixed shall be between the first and fifteenth days
3 of the month of January, both inclusive, and the day so fixed
4 shall be printed or stamped on the forms for making returns of
5 all such property. If through inadvertence, mistake, or
6 otherwise, the board of revision of taxes, or the county
7 commissioners, fail to designate or fix such date, or if such
8 date does not appear on the form for making return of such
9 property, the date as of which such property shall be listed and
10 returned shall be the immediately preceding first day of
11 January.

12 Section 5. (a) If any taxable resident shall fail to file a
13 return, or fail to include in any return all of his property
14 made taxable by this act, or shall file a return which is false,
15 incomplete, incorrect or inaccurate, the board of revision of
16 taxes, or the county commissioners, shall make an assessment of
17 the tax against such resident of the amount of tax for which
18 such resident is liable, or for which he is believed by the
19 board of revision, or county commissioners, to be liable, to
20 which estimated return the board of revision of taxes, or county
21 commissioners, shall add twelve per cent, and the aggregate
22 amount so obtained shall be the basis for taxation. If any
23 taxable resident of a county of the second class or second class
24 A shall file a return at a time later than the last day for
25 filing such return as fixed by law of the year in which he is
26 liable to pay the tax imposed by this act, the board of property
27 assessment appeals and review of such county of the second class
28 or the board of assessment appeals of such county of the second
29 class A shall add five per cent to the assessment of the tax,
30 and the aggregate amount so obtained shall be the basis for

1 assessment.

2 (b) The board of revision, or the proper county
3 commissioners, shall notify by mail such resident of the
4 estimated assessment. If such resident is dissatisfied with the
5 assessment so made, he may, on or before the day fixed for
6 appeals from assessments, present reasons, supported by oath or
7 affirmation, for his failure to file a return to include all of
8 his taxable property therein; or for having made a return which
9 was incomplete, incorrect or inaccurate, and the board of
10 revision of taxes, or the county commissioners, as the case may
11 be, may, if satisfied with the excuse so presented, permit the
12 taxpayer to file his own return and substitute said return for
13 the estimated return made by the board of revision of taxes or
14 the county commissioners. In all cases where a false return has
15 been filed by the taxpayer, the board of revision of taxes or
16 the county commissioners, may not relieve the taxpayer from the
17 payment of the twelve per cent penalty, but the estimated return
18 shall be final, except in those cases in which a true and
19 correct return shall reveal a higher assessed value than that
20 contained in the estimated return, in which case the tax and
21 penalty shall be based upon the true valuation.

22 (c) An assessment, as herein provided, may be made by the
23 board of revision of taxes, or the county commissioners, at any
24 time within five years after any property owned, held or
25 possessed, or alleged to have been so owned, held or possessed,
26 by any resident should have been returned by him for taxation,
27 notwithstanding he shall have paid a tax assessed on the basis
28 of returns previously made or filed, and notwithstanding the
29 board of revision of taxes, or the county commissioners, shall
30 have made previous assessments against such resident. In any

1 such case no credit shall be given for any penalty formerly
2 assessed and paid.

3 Section 5.1. (a) Any resident, against whom an assessment
4 is made, may petition the board of revision of taxes, or the
5 county commissioners, for a reassessment. Notice of an intention
6 to file such a petition, or to appear and be heard, shall be
7 given to the board of revision of taxes, or the county
8 commissioners, within thirty (30) days after notice of such
9 assessment is given or sent by the board of revision of taxes,
10 or the county commissioners, to the taxpayers, as provided in
11 this act. The board of revision of taxes, or the county
12 commissioners, shall hold such hearings, as may be necessary, to
13 hear and determine petitions for reassessment, at such places
14 and at such times as may be determined by the rules and
15 regulations of the board of revision of taxes, or the county
16 commissioners, and each petitioner who has duly notified the
17 board of revision, or the county commissioners, of an intention
18 to file a petition for reassessment, or to appear and be heard,
19 shall be notified by the board of revision of taxes, or the
20 county commissioners, of the time when and the place where such
21 hearings shall be held. All such petitions shall set forth
22 specifically and in detail the ground, upon which it is claimed,
23 the assessment is erroneous or unlawful, and shall be
24 accompanied by an affidavit, under oath or affirmation,
25 certifying to the correctness of the facts stated therein. If no
26 petition for reassessment is filed with the board of revision of
27 taxes, or the county commissioners, the petitioner may, in lieu
28 thereof, appear at the hearing and present his petition orally,
29 in which event all testimony or statements of facts shall be
30 made under oath or affirmation.

1 (b) If such petitioner is dissatisfied with the action of
2 the board of revision of taxes, or the county commissioners, on
3 his petition for reassessment, he shall have the right to appeal
4 to the court of common pleas of the county where he resides at
5 any time within sixty (60) days after notice of such action is
6 given to him by the board of revision of taxes, or the county
7 commissioners. If any resident shall fail to give due notice of
8 an intention to petition for reassessment and to file a petition
9 for reassessment, or to appear and be heard after due notice of
10 his intention to do so, or to appeal to the court of common
11 pleas within the time and in the manner herein set forth, the
12 right to do so shall be forever barred, and any such resident,
13 so failing, shall not thereafter be permitted in a suit for the
14 recovery of such tax to set up any ground of defense which might
15 have been determined, either by the board of revision of taxes,
16 or county commissioners, or the court of common pleas as
17 aforesaid. In all cases of petitions for reassessment and
18 appeals, the burden of proof shall be on the petitioner or
19 appellant, as the case may be, and every appeal to the court of
20 common pleas under this section shall specify all the objections
21 to the assessment, and any objection not specified in the appeal
22 shall not be considered by the court: Provided, That in counties
23 of the second class where the amount of taxes for one year which
24 may be levied on such assessment does not exceed the sum of
25 twenty-five hundred dollars (\$2500), such appeal shall be taken
26 to the County Court of Allegheny County, and it shall be the
27 duty of said court to hear and determine said appeal and, if
28 necessary, to make such changes in the assessment as may be
29 right and proper.

30 Section 5.2. The executor of every will and the

1 administrator of every estate shall file with the register of
2 wills or clerk of the orphan's court an additional copy of the
3 inventory and appraisal of such estate. The register or clerk
4 with whom the same is filed shall forthwith send a copy of said
5 inventory and appraisal to the board of revision of taxes, or
6 the county commissioners, as the case may be, whose duty it
7 shall then be to proceed to assess and collect the taxes due
8 from such decedent. Such assessment shall include and be limited
9 to all property owned, held or possessed by the decedent, which
10 should have been returned by him for taxation for any former
11 year or years not exceeding five years prior to the year in
12 which the decedent died. In any case where a false, incomplete,
13 incorrect or inaccurate return has been previously filed, the
14 board of revision, or the county commissioners, shall make an
15 additional assessment for the five years immediately preceding
16 the year of assessment in the same manner and form provided in
17 this act. The board of revision of taxes, or the county
18 commissioners, may proceed to collect the said tax by presenting
19 a claim therefor to the orphans' court of the proper county, or
20 may proceed by action or suit at law in any court of competent
21 jurisdiction, or take any and all other appropriate steps or
22 procedure for the collection of such taxes.

23 Section 5.3. (a) The board of revision of taxes, or the
24 county commissioners, are hereby authorized and empowered to
25 prescribe, adopt, promulgate and enforce rules and regulations
26 relating to any matter, or thing, pertaining to the
27 administration and enforcement of the provisions of this act and
28 the collection of tax, penalties and interest imposed by this
29 act.

30 (b) The board of revision of taxes, or the county

1 commissioners, or any employe authorized by them in writing, is
2 hereby authorized to examine the books, papers and records of
3 any resident in order to verify the accuracy of any return made,
4 or if no return was made to ascertain and assess the tax imposed
5 by this act. Every such resident is hereby directed and required
6 to give to the board of revision of taxes, or the county
7 commissioners, or their duly authorized employes, the means,
8 facilities and opportunity for such examinations and
9 investigations as are hereby provided and authorized. The board
10 of revision of taxes, or the county commissioners, are hereby
11 authorized to examine any person, under oath, concerning any
12 property which was or should have been returned for taxation,
13 and to this end, may compel the production of books, papers and
14 records and the attendance of all persons, whether as parties or
15 witnesses, who they believe have knowledge of such property. In
16 the event of the refusal of any taxpayer to permit the
17 examination of his books and records, or upon his refusal to
18 appear before the board of revision of taxes, or the county
19 commissioners, or to testify, or in the event of his refusal to
20 produce books, papers and records, which the board of revision
21 of taxes, or the county commissioners, have directed to be
22 produced, the board of revision of taxes, or the county
23 commissioners, may have recourse to the court of common pleas of
24 said county, which court shall, upon cause shown, direct the
25 attendance of witnesses and the production of books, papers and
26 records. Any information gained by the board of revision of
27 taxes, or the county commissioners, as a result of any returns,
28 investigations, hearings or verifications, required or
29 authorized by this act, shall be confidential, except for
30 official purposes, and any person or agent divulging such

1 information shall be deemed guilty of a misdemeanor, and upon
2 conviction thereof, shall be sentenced to pay a fine not in
3 excess of five hundred dollars (\$500), or to undergo
4 imprisonment for not more than three (3) years, or both, in the
5 discretion of the court.

6 (c) The powers, conferred by this act upon the board of
7 revision of taxes and the county commissioners relating to the
8 administration and enforcement of this act, shall be in addition
9 to, but not exclusive of, any other powers heretofore or
10 hereafter conferred upon the said board, or county
11 commissioners, by law.

12 Section 6. That if any assessor and any taxable person or
13 members of any copartnership, unincorporated association, or
14 company, officer or stockholder or member of any limited
15 partnership, joint-stock association, or corporation, shall
16 agree or enter into any arrangement or understanding that, upon
17 the failure of such taxable person, copartnership,
18 unincorporated association, company, limited partnership, joint-
19 stock association or corporation, to make the return required by
20 the second section of this act to be made, such assessor shall
21 return a less amount of property made taxable by the first
22 section of this act than should have been returned by such
23 taxable person, copartnership, unincorporated association,
24 company, limited partnership, joint-stock association, or
25 corporation, the persons entering into such agreement,
26 arrangement, or understanding, shall be guilty of conspiracy,
27 and upon the conviction thereof shall be sentenced to pay a fine
28 not exceeding one thousand dollars, and undergo an imprisonment
29 either at labor by separate or solitary confinement or to simple
30 imprisonment, not exceeding three years, at the discretion of

1 the court.

2 Section 7. That from and after the passage of this act, it
3 shall be the duty of the recorder of deeds, mortgages, and other
4 instruments of writing, in each and every county in this
5 Commonwealth, to keep a daily record, separate and apart from
6 all other records, of every mortgage or article of agreement
7 given to secure the payment of money entered in his office for
8 recording, which said record shall set forth the following
9 information, to wit: The date of the mortgage or agreement, the
10 names of the parties thereto, the just sum of money secured, the
11 precise residence of the mortgagee or person to whom interest is
12 payable, a brief description of the real estate upon which such
13 mortgage is secured, and the date or several dates when the said
14 sum or portion of the said sum shall become due and payable; and
15 a like daily record of every assignment of a mortgage or an
16 article of agreement given to secure the payment of money, and
17 also the number of mortgages and agreements, together with the
18 amount of same, and the names of the parties thereto, which
19 shall have been that day satisfied of record; and, for the
20 purpose of obtaining with accuracy the precise residence of all
21 mortgagees, assignees, and persons to whom interest is payable
22 on articles of agreement, it shall be the duty of the recorder
23 of deeds in each county, whenever a mortgage, assignment, or
24 agreement given to secure the payment of money shall be
25 presented to him for record, to refuse the same unless the said
26 mortgage, assignment or agreement has attached thereto, and made
27 part of said mortgage, assignment, or agreement, a certificate
28 signed by said mortgagee, assignee, or person entitled to
29 interest, or his, her or their duly authorized attorney or
30 agent, setting forth the precise residence of such mortgagee,

1 assignee, or person entitled to interest; said certificate to be
2 recorded with said mortgage, assignment, or agreement; and it
3 shall be the further duty of the recorder, on the first Monday
4 of each month to file the aforesaid daily record in the
5 commissioners' office, or with the board of revision of taxes of
6 the proper county or city, and one certificate appended thereto
7 shall be all that shall be required.

8 Section 8. That it shall be the duty of the prothonotary or
9 clerk of the court of common pleas in each and every county in
10 this Commonwealth, forthwith upon the passage of this act, to
11 keep a daily record, separate and apart from all other records,
12 of every single bill, bond, judgment, or other instrument
13 securing a debt, entered of record in his office, which daily
14 record shall set forth the following information, to wit: The
15 date of the instrument, the names of the plaintiff and
16 defendant, together with the precise residence of the plaintiff
17 or person to whose use such bill, bond, judgment, or other
18 obligation to pay money is marked, whenever such residence can
19 be ascertained, the just sum secured, and the date or several
20 dates when the said sum or portion of the same shall become due
21 and payable, with the further information whether any of said
22 bonds or judgments are accompanied with mortgages, and also the
23 number of every single bill, bond, judgment or other instrument
24 securing a debt, together with the amount of same, and the names
25 of the plaintiff and defendant thereto, which shall have been
26 that day satisfied; and it shall be the further duty of the
27 prothonotary or clerk of the court of common pleas to file the
28 aforesaid daily record of bills and so forth in the
29 commissioners' office or with the board of revision of taxes of
30 the proper county or city, on the first Monday of each month,

1 and one certificate appended thereto shall be all that shall be
2 required.

3 Section 9. That it shall be the further duty of the county
4 commissioners or board of revision of taxes, upon obtaining
5 record of the existence within any county, or city coextensive
6 with a county, of said mortgages and other obligations, that
7 shall be owned by a person, copartnership, association, limited
8 partnership, joint-stock association, or corporation, resident
9 or doing business within this Commonwealth, and not a resident
10 of said county or city, or, in the case of a corporation,
11 limited partnership, or company not having its principal office
12 within said county or city, to transmit a certified statement of
13 said record to the county commissioners or board of revision of
14 taxes of the proper county or city wherein said person is
15 domiciled, or wherein said copartnership, association, limited
16 partnership, joint-stock association or corporation does
17 business or maintains its principal office, and also to further
18 transmit to said commissioners or board of revision of taxes a
19 certified statement, whenever it shall appear from the record
20 that said mortgages and other obligations are satisfied, which
21 upon its receipt shall be filed of record by the county
22 commissioners or board of revision of taxes.

23 Section 10. That it shall be the further duty of the county
24 commissioners or the board of revision of taxes of the proper
25 county or city, upon the receipt of the daily records from the
26 offices of the recorder or prothonotary or clerk, to file the
27 same in their office, and on or before the time of making the
28 annual or triennial assessment in any year, to prepare from the
29 said records a statement or statements, showing as far as
30 practicable the number and amount of said mortgages and all

1 other obligations, and names of the parties thereto in each
2 borough, township, district, or ward in such county or city,
3 which said statement shall be delivered to the assessor or
4 assessors of each borough, township, district, or ward,
5 respectively, before said officers shall enter upon the
6 discharge of their proper duties.

7 Section 11. That it shall be the duty of the assessor or
8 assessors, in making up their valuations of money at interest in
9 their respective boroughs, townships, districts, or wards, to
10 compare the return made by each person, copartnership,
11 association, limited partnership, joint-stock association, or
12 corporation with the statement furnished them by the county
13 commissioners or board of revision of taxes; and if the amount
14 of said mortgages or other obligations, as contained in said
15 statement, shall exceed the amount set forth in the return of
16 any person, copartnership, association, limited partnership,
17 joint-stock association, or corporation, to note the fact and
18 make return of the same to the commissioners or board of
19 revision of taxes of the proper county or city.

20 Section 12. That it shall be the further duty of the county
21 commissioners or board of revision of taxes, upon the returns
22 made to them by the assessors of the several boroughs,
23 townships, districts, and wards, in all cases where it shall
24 appear on proving the record that any person, copartnership,
25 association, limited partnership, joint-stock association, or
26 corporation has returned a less amount of money at interest than
27 appears from the records in possession of the commissioners or
28 board of revision of taxes, thereupon to raise the valuation of
29 the property of said person, copartnership, association, or
30 limited partnership, joint-stock association or corporation, to

1 the amount set forth in said records, and forthwith to notify
2 the persons, copartnerships, associations, limited partnerships,
3 joint-stock associations, or corporations interested, of the
4 said increase of valuation, and that the same is subject to be
5 appealed from at the same time and the same manner as the
6 original assessment.

7 Section 13. That any wilful failure on the part of the
8 county commissioners, board of revision of taxes; borough,
9 township, district, and ward assessors; recorders of deeds,
10 prothonotaries, and clerks of courts, to carry out the duties
11 imposed upon them by the several sections of this act, shall be
12 deemed a misdemeanor, and upon conviction thereof the person or
13 persons so failing to comply shall be sentenced to a fine not
14 exceeding five hundred dollars, and imprisonment not exceeding
15 one year.

16 Section 14. That recorders of deeds and prothonotaries shall
17 be entitled to receive ten cents for each and every mortgage,
18 judgment, or lien, assignment or satisfaction thereof, reported
19 to the county commissioners or board of revision of taxes as
20 required by law; which fees shall be paid by the respective
21 county treasurer on the presentation of proper vouchers, and
22 shall be applied in like manner as other fees received by such
23 recorders and prothonotaries: Provided, however, That no fee
24 shall be allowed in any case where the residence of any
25 plaintiff, mortgagee, or assignee is omitted in such report: And
26 provided further, That the amount allowed any prothonotary or
27 recorder of deeds, under this act, shall not exceed the sum of
28 six hundred dollars per annum.

29 Section 15. That it shall be unlawful for any person or
30 persons, copartnership, unincorporated association, limited

1 partnership, joint-stock association, or corporation whatsoever,
2 in loaning money at interest to any person or persons, whether
3 such loans be secured by bond and mortgage or otherwise, to
4 require the person or persons borrowing the same to pay the tax
5 imposed thereon by the first section of this act; and, in all
6 cases where such tax shall have been paid by the borrower or
7 borrowers, the same shall be deemed and considered usury, and be
8 subject to the laws governing the same.

9 Section 16. (a) The tax imposed by this act shall bear
10 interest at the rate of six per cent per annum until paid.

11 (b) The board of revision of taxes, or the county
12 commissioners, may, at any time, transmit to the prothonotary of
13 their respective counties, certified record of taxes imposed
14 under this act and the penalties and interest thereon. The
15 record, so transmitted, shall contain the name of the taxpayer,
16 his address, amount of tax, penalty and interest due, and the
17 year for which said tax has been assessed and levied, and it
18 shall be the duty of the prothonotary to enter and docket the
19 same of record in the prothonotary's office in a docket which
20 shall be designated "Personal Property Tax Lien Docket," and
21 such tax lien shall be indexed as judgments are now indexed. All
22 taxes imposed under this act, together with penalties and
23 interest thereon, shall be a lien on the real estate of the
24 taxpayer within the county, until paid, after the same shall
25 have been entered and docketed of record by the prothonotary.
26 All such liens shall have priority to, and be fully paid and
27 satisfied out of, the proceeds of any judicial sale of said real
28 estate before any other obligation, judgment, claim, lien or
29 estate with which the said real estate may become charged, or
30 for which it may become liable, save and except only the costs

1 of the sale and of the writ upon which it is made and the real
2 estate taxes imposed or assessed upon said property. The lien of
3 said tax shall continue for a period of five years from the date
4 of entry, and may be revived and continued in the manner now or
5 hereafter provided for revival of judgment, and it shall be
6 lawful for a writ of scire facias to issue and be prosecuted to
7 judgment in the manner in which such writs are now ordinarily
8 employed.

9 (c) Claims for taxes due under this act may be collected by
10 action in assumpsit brought by the county against the taxpayer,
11 or may be presented at the audit of any estate in the orphans'
12 court. Such claims presented at the audit of any estate in the
13 orphans' court shall include the satisfaction fees for any tax
14 imposed pursuant to this act which has been entered and docketed
15 in the "Personal Property Tax Lien Docket," and upon payment of
16 the claim, the docket shall be cleared.

17 (d) The lien of said tax may, in addition to the revival
18 thereof in the manner provided in section sixteen (b) of the
19 act, be revived and continued by the filing of a suggestion of
20 non-payment and averment of default, in the form hereinafter
21 provided, within each period of five years following--

22 (1) The date on which the lien was entered and docketed.

23 (2) The date on which a writ of scire facias was issued
24 thereon.

25 (3) The date on which any judgment was entered thereon.

26 (4) The date on which a previous suggestion of non-payment
27 and averment of default was filed.

28 (5) The date on which a judgment of revival was obtained
29 thereon.

30 The suggestion and averment shall be in the following form,

1 under the caption of the claim:

2 "And now,, the claimant,
3 by....., its solicitor,
4 or by the chief of its delinquent tax bureau, suggests of record
5 that the above claim is still due and owing to the claimant, and
6 avers the defendant is still in default for non-payment thereof.
7 The prothonotary is hereby directed to enter this suggestion and
8 averment on the personal property tax lien docket and also index
9 it upon the judgment index of the court for the purpose of
10 continuing the lien of the claim."

11 Such suggestion and averment shall be signed by, or have
12 stamped thereon, a facsimile signature of the solicitor or chief
13 executive officer of the claimant, or the chief of its
14 delinquent tax bureau. The prothonotary shall docket and index
15 the suggestion and averment directed therein, and for such
16 services shall be entitled to a fee of one dollar (\$1.00), to be
17 taxed and collected as costs in the claim. The filing and
18 indexing of such suggestion and averment within five (5) years
19 of filing the claim, or the issuing of any writ of scire facias
20 thereon, or any judgment thereon, or the filing of any prior
21 suggestion and averment of default, shall have the same force
22 and effect, for the purpose of continuing and preserving the
23 lien of the claim, as though a writ of scire facias had been
24 issued or a judgment or judgment of revival had been obtained
25 within such period.

26 (e) The provisions of this section shall apply to all taxes
27 covered by the provisions of this act heretofore levied and
28 remaining uncollected as well as to all such taxes hereafter
29 levied.

30 Section 19. That (1) the act, entitled "An act fixing the

1 compensation of prothonotaries and recorders for duties imposed
2 upon them by law in certifying to the county commissioners and
3 board of revision of taxes judgments, mortgages, et cetera, and
4 assignments and satisfactions thereof, and providing for the
5 payment of the same," approved May twenty-four, one thousand
6 eight hundred and eighty-seven; (2) sections one, two, three,
7 four, five, six, seven, eight, nine, ten, eleven, twelve,
8 thirteen, fourteen, fifteen, sixteen, seventeen, and eighteen of
9 an act, entitled "A further supplement to an act, entitled 'An
10 act to provide revenue by taxation,' approved the seventh day of
11 June, Anno Domini one thousand eight hundred and seventy-nine,"
12 approved June one, one thousand eight hundred and eighty-nine;
13 (3) sections one, two, and three of an act, entitled "An act to
14 provide increased revenues for the purpose of relieving the
15 burdens of local taxation, being supplementary to an act,
16 entitled 'An act to provide revenue by taxation,' approved the
17 seventh day of June, Anno Domini one thousand eight hundred and
18 seventy-nine, amending the first, fourteenth, sixteenth,
19 twentieth, twenty-first, twenty-fifth, and twenty-sixth sections
20 of an act supplementary thereto, which became a law on the first
21 day of June, Anno Domini one thousand eight hundred and eighty-
22 nine, entitled 'A further supplement to an act, entitled 'An act
23 to provide revenue by taxation,' approved the seventh day of
24 June, Anno Domini one thousand eight hundred and seventy-nine,'
25 and providing for greater uniformity of taxation, by taxing all
26 of the property of corporations, limited partnerships, and
27 joint-stock associations, having capital stock, at the rate of
28 five mills on each dollar of its actual value," approved June
29 eighth one thousand eight hundred and ninety-one; (4) the act,
30 entitled "An act amending the fifth, seventh and eighth sections

1 of a further supplement to an act, entitled 'An act to provide
2 revenue by taxation,' approved the seventh day of June, Anno
3 Domini one thousand eight hundred and seventy-nine, which
4 further supplement was approved on the first day of June, one
5 thousand eight hundred and eighty-nine; authorizing and
6 requiring the Auditor General of the Commonwealth to make a
7 return for personal property taxes for defaulting persons,
8 copartnerships, unincorporated associations, limited
9 partnerships, joint-stock associations, or corporations, wherein
10 there has been a failure or refusal of the aforesaid to make
11 returns properly verified, and upon the failure or refusal of
12 the assessors and board of revision of taxes or county
13 commissioners to make a proper return for said personal property
14 taxes, also authorizing and requiring the Auditor General of the
15 Commonwealth to collect the taxes in accordance with the returns
16 made by him, and requiring the recorder of deeds and
17 prothonotaries of the various counties to file daily records in
18 the Auditor General's office, as they are required to file in
19 the commissioners' office or with the board of revision of
20 taxes; also requiring the county commissioners or board of
21 revision of taxes to file with the Auditor General copies of all
22 returns made for personal property taxes, and requiring the
23 record of the county commissioners or board of revision of taxes
24 to be opened to the inspection and use of the Auditor General,"
25 approved April seventeenth, Anno Domini nineteen hundred and
26 five; (5) the act, entitled "An act to amend the first section
27 of an act, entitled 'A further supplement to an act, entitled
28 'An act to provide revenue by taxation,' approved the seventh
29 day of June, Anno Domini one thousand eight hundred and seventy-
30 nine,' approved the first day of June, one thousand eight

1 hundred and eighty-nine, as amended by an act approved the
2 eighth day of June, Anno Domini one thousand eight hundred and
3 ninety-one, entitled 'An act to provide increased revenues for
4 the purpose of relieving the burdens of local taxation, being
5 supplementary to an act, entitled 'An act to provide revenue by
6 taxation,' approved the seventh day of June, Anno Domini one
7 thousand eight hundred and seventy-nine, amending the first,
8 fourteenth, sixteenth, twentieth, twenty-first, twenty-fifth,
9 and twenty-sixth sections of an act supplementary thereto, which
10 became a law on the first day of June, Anno Domini one thousand
11 eight hundred and eighty-nine, entitled 'A further supplement to
12 an act, entitled 'An act to provide revenue by taxation,'
13 approved the seventh day of June, Anno Domini one thousand eight
14 hundred and seventy-nine; and providing for greater uniformity
15 of taxation, by taxing all the property of corporations, limited
16 partnerships, and joint-stock associations, having capital
17 stock, at the rate of five mills on each dollar of its actual
18 value, by relieving and exempting from the provisions thereof
19 savings institutions having no capital stock," approved the
20 first day of May, Anno Domini one thousand nine hundred and
21 nine; (6) the act, entitled "An act amending and supplementing
22 section one of an act, entitled, 'An act to provide revenue by
23 taxation,' approved the seventh day of June, Anno Domini one
24 thousand eight hundred and seventy-nine, as the same was amended
25 by the enactment of 'A further supplement to an act, entitled
26 'An act to provide revenue by taxation,' approved the seventh
27 day of June, Anno Domini one thousand eight hundred and seventy-
28 nine,' approved the first day of June, Anno Domini one thousand
29 eight hundred and eighty-nine, as further amended and
30 supplemented by 'An act to provide increased revenues for the

1 purpose of relieving the burdens of local taxation, being
2 supplementary to an act, entitled 'An act to provide revenue by
3 taxation,' approved the seventh day of June, Anno Domini one
4 thousand eight hundred and seventy-nine, amending the first,
5 fourteenth, sixteenth, twentieth, twenty-first, twenty-fifth,
6 and twenty-sixth sections of an act supplementary thereto, which
7 became a law on the first day of June, Anno Domini one thousand
8 eight hundred and eighty-nine, entitled 'A further supplement to
9 an act, entitled 'An act to provide revenue by taxation,'
10 approved the seventh day of June, Anno Domini one thousand eight
11 hundred and seventy-nine,' and providing for greater uniformity
12 of taxation, by taxing all of the property of corporations,
13 limited partnerships, and joint-stock association, having
14 capital stock, at the rate of five mills on each dollar of its
15 actual value,' approved the eighth day of June, Anno Domini one
16 thousand eight hundred and ninety-one," approved the eleventh
17 day of May, Anno Domini one thousand nine hundred and eleven;
18 and all other sections and parts of the said acts which are
19 inconsistent herewith, or which are hereby substantially re-
20 enacted,--be and the same are hereby, repealed; saving,
21 reserving and excepting unto parts of acts inconsistent
22 herewith, or which are hereby substantially re-enacted,--be, and
23 the same are hereby, repealed; saving, reserving and excepting
24 unto the Commonwealth the right to collect any tax, taxes,
25 interest, penalty or penalties, due or owing or accrued under
26 the said acts or parts of acts, or any of them, prior to the
27 date when this act goes into effect; and further saving,
28 reserving, and excepting unto the Commonwealth the right to
29 assess and collect all taxes in and for the year one thousand
30 nine hundred and thirteen under existing legislation.]

1 Section 2. This act shall take effect in 60 days.