

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1085 Session of
2019

INTRODUCED BY BERNSTINE, PEIFER, DIAMOND, DUNBAR, GREINER, 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 22, 1935 (P.L.414, No.182), entitled
2 "An act to provide revenue for State purposes; imposing taxes
3 upon certain classes of personal property; providing for the
4 assessment, collection, and lien of the same, and the
5 distribution of the proceeds thereof; imposing duties on
6 executors, administrators, registers of wills, recorders of
7 deeds, prothonotaries, and court clerks, and on persons,
8 copartnerships, associations, banks, national banks, trust
9 companies, and other corporations receiving deposits of
10 money, and on certain corporations and limited partnerships;
11 conferring powers and imposing duties on certain State
12 officers and departments; imposing penalties; and making an
13 appropriation."

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

16 Section 1. The act of June 22, 1935 (P.L.414, No.182), known
17 as the State Personal Property Tax Act, is repealed:

18 [AN ACT

19 To provide revenue for State purposes; imposing taxes upon
20 certain classes of personal property; providing for the
21 assessment, collection, and lien of the same, and the
22 distribution of the proceeds thereof; imposing duties on
23 executors, administrators, registers of wills, recorders of

1 deeds, prothonotaries, and court clerks, and on persons,
2 copartnerships, associations, banks, national banks, trust
3 companies, and other corporations receiving deposits of
4 money, and on certain corporations and limited partnerships;
5 conferring powers and imposing duties on certain State
6 officers and departments; imposing penalties; and making an
7 appropriation.

8 Section 1. Short Title.--Be it enacted, &c., That this act
9 shall be known, and may be cited, as the "State Personal
10 Property Tax Act."

11 Section 2. Definitions.--The following words, terms, and
12 phrases, when used in this act, shall have the meanings ascribed
13 to them in this section, except where the context clearly
14 indicates a different meaning:

15 "Department." The Department of Revenue of this Commonwealth.

16 "Resident." A person, copartnership, or unincorporated
17 association or company, resident, located, or liable to taxation
18 within this Commonwealth, or a joint-stock company or
19 association, limited partnership, bank or corporation, formed,
20 created, or incorporated by, under, or in pursuance of, any law
21 of this Commonwealth or of the United States or of any other
22 state or government, and liable to taxation within this
23 Commonwealth.

24 The singular shall include the plural, and the masculine
25 shall include the feminine and the neuter.

26 Section headings shall not be deemed or construed to limit
27 the text of the sections of this act.

28 Section 3. State Tax on Mortgages, Judgments, Et Cetera;
29 Imposition and Rate of Tax; Exceptions.--All personal property
30 of the classes hereinafter enumerated, owned, held or possessed

1 by any resident, whether such personal property be owned, held
2 or possessed by such resident in his own right, or as active
3 trustee, agent, attorney-in-fact, or by any resident as trustee,
4 agent or attorney-in-fact, jointly with one or more trustees,
5 agents or attorneys-in-fact domiciled in another state where
6 such personal property is held and managed in this Commonwealth,
7 or in any other capacity, except as executor or administrator of
8 the estate of a nonresident decedent, and except as trustee for
9 a resident or nonresident religious, charitable or educational
10 organization, no part of the net earnings of which inures to the
11 benefit of any private stockholder or individual, for the use,
12 benefit or advantage of any other person, copartnership,
13 unincorporated association, company, joint-stock company or
14 association, limited partnership, bank or corporation, and the
15 equitable interest in any such personal property of the classes
16 hereinafter enumerated, owned, held or possessed by any
17 resident, where the legal title to such personal property is
18 vested in a trustee, agent, or attorney-in-fact domiciled in
19 another state, or where the legal title to such personal
20 property is vested in more than one trustee, agent or attorney-
21 in-fact, one or more of whom are domiciled in another state, and
22 one or more of whom are domiciled within this Commonwealth and
23 such personal property is held and managed in another state, and
24 where such resident is entitled to receive all or any part of
25 the income therefrom, is hereby made taxable, annually, for
26 State purposes, at the rate of four mills on each dollar of the
27 value thereof, as of a date to be fixed annually, in the manner
28 provided in section five of this act, and no failure to assess
29 or return the same shall discharge such owner or holder thereof
30 from liability therefor; that is to say, --

1 All mortgages; all moneys owing by solvent debtors, whether
2 by promissory note, or penal or single bill, bond or judgment;
3 all articles of agreement and accounts bearing interest; all
4 public loans whatsoever, except those issued by this
5 Commonwealth or the United States, and those made taxable for
6 State purposes by section seventeen hereof; all loans issued by
7 any corporation, association, company, or limited partnership,
8 created or formed under the laws of this Commonwealth or of the
9 United States, or of any other state or government, including
10 car-trust securities and loans secured by bonds or any other
11 form of certificate or evidence of indebtedness, whether the
12 interest be included in the principal of the obligation or
13 payable by the terms thereof, except such loans as are made
14 taxable for State purposes by section seventeen hereof; all
15 shares of stock in any bank, corporation, association, company,
16 or limited partnership, created or formed under the laws of this
17 Commonwealth or of the United States, or of any other state or
18 government, except shares of stock in any bank, bank and trust
19 company, national banking association, savings institution,
20 corporation, or limited partnership, liable to a tax on its
21 shares or the capital stock tax or franchise tax imposed by
22 section twenty-one of the act, approved the first day of June,
23 one thousand eight hundred eighty-nine (Pamphlet Laws, four
24 hundred twenty), and its amendments and supplements, for State
25 purposes under the laws of this Commonwealth; all moneys loaned
26 or invested in other states, territories, the District of
27 Columbia, or foreign countries; all other moneyed capital owing
28 to individual citizens of the State; and the principal value of
29 all annuities: Provided, That this section shall not apply to
30 bank notes or notes discounted or negotiated by any bank or

1 banking institution, savings institution, or trust company, nor
2 to loans, shares of stock, or other securities held by bankers
3 or brokers solely for trading purposes, nor to accounts or debit
4 balances owing by customers of bankers or brokers in the usual
5 courses of business, nor to interest-bearing accounts in any
6 bank or banking institution, savings institution, employes
7 thrift or savings association, whether operated by employes or
8 the employer, or trust company, nor to personal property held in
9 the commercial department and owned in its own right by a
10 banking institution, savings institution or trust company in
11 liquidation by a receiver, trustee or other fiduciary, nor to
12 personal property formerly held by a banking institution in its
13 own right, but assigned by it to one or more trustees for
14 liquidation and payment to the creditors and stockholders of
15 such banking institutions: And provided further, That the
16 provisions of this act shall not apply to building and loan
17 associations or to shares of stock issued by building and loan
18 associations, or to savings institutions having no capital
19 stock, and, if at any time, either now or hereafter, any
20 persons, individuals or bodies corporate have agreed or shall
21 hereafter agree to issue his, their, or its securities, bonds or
22 other evidences of indebtedness, clear of and free from the said
23 four mills tax herein provided for, or any part thereof, or have
24 agreed or shall hereafter agree to pay the same, or any part
25 thereof, nothing herein contained shall be so construed as to
26 relieve or exempt him, it, or them from paying the said four
27 mills tax on any of the said securities, bonds, or other
28 evidences of indebtedness, as may be held, owned by, or owing to
29 the said savings institution having no capital stock: And
30 provided further, That the provisions of this act shall not

1 apply to fire companies, firemen's relief associations, life,
2 casualty or fire insurance corporations having no capital stock,
3 secret and beneficial societies, labor unions and labor union
4 relief associations, and all beneficial organizations paying
5 sick or death benefits, or either or both, from funds received
6 from voluntary contributions or assessments upon members of such
7 associations, societies, or unions: And provided further, That
8 corporations, limited partnerships, and joint-stock
9 associations, liable to a tax on their shares or the aforesaid
10 capital stock or franchise tax for State purposes, shall not be
11 required to make any report or pay any further tax, under this
12 section, on the mortgages, bonds, and other securities owned by
13 them in their own right; but corporations, limited partnerships,
14 and joint-stock associations holding such securities as
15 trustees, executors, administrators, guardians, or in any other
16 manner, except as executor or administrator of the estate of a
17 nonresident decedent, and except as trustee for a resident or
18 nonresident religious, charitable or educational organization,
19 no part of the net earnings of which inures to the benefit of
20 any private stockholder or individual, shall return and pay the
21 tax imposed by this section upon all securities so held by them
22 as in the case of individuals: And provided further, That none
23 of the classes of property made taxable by this section for
24 State purposes shall be taxed or taxable for any other local
25 purpose under the laws of this Commonwealth, except for county
26 purposes, and in cities coextensive with counties for city and
27 county purposes, as now provided by law: And provided further,
28 That the provisions of this section shall not apply to personal
29 property of the class hereinabove enumerated, received from any
30 person or persons, copartnership, or unincorporated association,

1 or company, nonresident in, or not located within, this
2 Commonwealth, or from any joint-stock company, or association,
3 limited partnership, bank or corporation formed, erected or
4 incorporated by, under, or in pursuance of, any law of the
5 United States, or of any state or government, other than this
6 Commonwealth, by any person or persons, copartnership,
7 unincorporated association, company, joint-stock company, or
8 association, limited partnership, bank, or corporation as active
9 trustee, agent, attorney-in-fact, or in any other capacity for
10 the use, benefit or advantage of any person or persons,
11 copartnership, or unincorporated association, or company,
12 nonresident in, or not located within, this Commonwealth, or for
13 the use, benefit or advantage of any joint-stock company or
14 association, limited partnership, bank or corporation formed,
15 erected or incorporated by, under, or in pursuance of, any law
16 of the United States or of any state or government, other than
17 this Commonwealth. Nor shall the provisions of this section
18 apply to personal property held for the use, benefit, or
19 advantage of any resident who shall have, in each of the ten
20 preceding calendar years, given or contributed all of his net
21 income to any corporation organized or operated exclusively for
22 religious, charitable, scientific, literary or educational
23 purposes.

24 The value of the equitable interest in any personal property,
25 made subject to tax by this section, shall be measured by
26 ascertaining the value of the personal property in which such
27 resident has the sole equitable interest, or in case of divided
28 equitable interests in the same personal property, then by
29 ascertaining such part of the value of the whole of such
30 personal property as represents the equitable interest of such

1 resident therein.

2 Section 4. Returns and Payment of Tax.--(a) For the purpose
3 of ascertaining the amount of tax, payable under the third
4 section of this act, it shall be the duty of every resident,
5 liable to pay such tax, on or before the fifteenth day of
6 February of each year, to transmit to the department upon a form
7 prescribed, prepared, and furnished by the department, a return
8 in duplicate, the original under oath or affirmation, of:

9 (1) The aggregate actual value of each part of the different
10 classes of property, made taxable by the third section of this
11 act, held, owned or possessed by such resident, as of the date
12 fixed annually in the manner provided in section five of this
13 act, either in his own right or as trustee, agent, attorney-in-
14 fact, or in any other capacity for the use, benefit or advantage
15 of any other person, copartnership, unincorporated association,
16 company, limited partnership, joint-stock association, or
17 corporation.

18 (2) The amount of interest, dividends or other income
19 derived from each class of such property at any time during the
20 preceding calendar year; and

21 (3) Such other information as may be required by the
22 department concerning each of the different classes of property,
23 whether or not taxable, enumerated in the third section of this
24 act, owned, held, or in any manner possessed by such resident.

25 The duplicate unsworn return shall be forwarded by the
26 Department of Revenue to the county commissioners, board of
27 revision of taxes, or board for the assessment and revision of
28 taxes, as the case may be, of the county from which the return
29 was made for its use and information.

30 The failure of any taxable resident to receive or procure a

1 return form shall not excuse him from making a return.

2 (b) The return, so made, shall be sworn or affirmed to by
3 the person making the same, if an individual, and in the case of
4 copartnerships, unincorporated associations, and joint-stock
5 associations, and companies by some member thereof, and in the
6 case of limited partnerships and corporations by the president,
7 chairman or treasurer thereof.

8 (c) Any agent, duly authorized by the department, is hereby
9 authorized to administer the oath or affirmation to any person
10 of officer making the return prescribed by this section, for the
11 taking of which oath or affirmation no charge shall be made.
12 Any such agent, who shall make any charge for administering such
13 oath or affirmation, shall be deemed guilty of a misdemeanor,
14 and, upon conviction thereof, shall be sentenced to pay a fine
15 not exceeding five hundred dollars (\$500.00) or to undergo
16 imprisonment not exceeding one (1) year, either or both, in the
17 discretion of the court.

18 (d) The tax, imposed by section three hereof, shall be due
19 and payable when such return is required to be filed, and every
20 resident, at the time of making every return, shall compute and
21 pay to the department the tax due the Commonwealth by such
22 resident.

23 Section 5. Listing Date.--The department shall, on or before
24 the fifteenth day of January, one thousand nine hundred thirty-
25 eight, and annually thereafter, fix a day as of which the
26 property, made taxable by the third section of this act, shall
27 be listed and returned. The day, so fixed, shall be between the
28 first and the fifteenth days of the month of January, both
29 inclusive, and the day so fixed, shall be printed or stamped on
30 the forms for making returns of all such property. If through

1 inadvertence, mistake, or otherwise the department fails to
2 designate or fix such date, or if such date does not appear on
3 the form for making return of such property, the date, as of
4 which such property shall be listed and assessed, shall be the
5 immediately preceding first day of January.

6 Section 6. Assessment by the Department; Notice.--If any
7 taxable resident shall fail to file a return or fail to include
8 in any return all of his property made taxable by the third
9 section of this act or shall fail to compute and pay the tax due
10 the Commonwealth as required in this act, the department shall
11 make an assessment of tax against such resident of the amount of
12 tax for which such resident is liable, or for which he is
13 believed by the department to be liable, together with a penalty
14 of ten per centum of such tax. Promptly thereafter, the
15 department shall give, or send by mail, or otherwise, notice
16 thereof to such resident. If such resident is dissatisfied with
17 the assessment so made, he may petition for a reassessment in
18 the manner hereinafter provided.

19 Section 7. Assessments Made at any Time within Five Years.--
20 An assessment, as heretofore provided, may be made by the
21 department at any time within five (5) years after any property
22 owned, held or possessed, or alleged to have been so owned, held
23 or possessed, by any resident should have been returned by him
24 for taxation, notwithstanding he shall have paid a tax assessed
25 on the basis of returns previously made or filed, and
26 notwithstanding the department shall have made previous
27 assessments against such resident. In any such case, no credit
28 shall be given for any penalty formerly assessed and paid.

29 Section 8. Petition for Reassessment; Appeal.--(a) Any
30 resident, against whom an assessment is made, may petition the

1 department for a reassessment. Notice of an intention to file
2 such a petition or to appear and be heard shall be given to the
3 department within ninety (90) days after notice of such
4 assessment is given or sent by the department to the taxpayer as
5 provided in this act. The department shall hold such hearings,
6 as may be necessary to hear and determine petitions for
7 reassessment, at such places and at such times as may be
8 determined by rules and regulations of the department, and each
9 petitioner, who has duly notified the department of an intention
10 to file a petition for reassessment or to appear and be heard,
11 shall be notified by the department of the time when, and the
12 place where such hearings shall be held. All such petitions
13 shall set forth specifically and in detail the grounds upon
14 which it is claimed the assessment is erroneous or unlawful, and
15 shall be accompanied by an affidavit under oath or affirmation
16 certifying to the correctness of the facts stated therein. If no
17 petition for reassessment is filed with the department, the
18 petitioner may, in lieu thereof, appear at the hearing, and
19 present his petition orally, in which event all testimony or
20 statements of facts shall be made under oath or affirmation.

21 Section 9. Information at Source; Reports.--(a) The
22 executor of every will, and the administrator of every estate,
23 at the time of filing with the register of wills or clerk of the
24 orphans' court the inventory and appraisal of such estate, or of
25 any affidavit setting forth the real and personal estate of such
26 decedent for the purpose of determining the transfer inheritance
27 tax imposed thereon by existing law, shall, in addition thereto,
28 file with such register of wills or clerk of the orphans' court,
29 a statement in duplicate, under oath or affirmation, setting
30 forth the items included in such inventory or affidavit which

1 may be liable to the tax imposed by the third section of this
2 act. The register or clerk, with whom the same is filed, shall
3 forthwith send one copy thereof to the department. It shall be
4 the duty of the department to proceed at once to assess the tax
5 due from such decedent, with interest as heretofore provided in
6 this act, and to present a claim therefor through the Department
7 of Justice to the orphans' court of the proper county, or to
8 proceed by action or suit at law through the Department of
9 Justice in any court of competent jurisdiction for the recovery
10 thereof, or to take any or all appropriate steps or procedure
11 necessary for the collection of such tax.

12 (b) It shall be the duty of the recorder of deeds in each
13 and every county in this Commonwealth to keep a daily record,
14 separate and apart from all other records, of every mortgage or
15 article of agreement given to secure the payment of money
16 entered in his office for recording, which record shall set
17 forth the following information, to wit: The date of the
18 mortgage or agreement, the names of the parties thereto, the
19 just sum of money secured, the precise residence of the
20 mortgagee or person to whom interest is payable, a brief
21 description of the real estate upon which such mortgage is
22 secured, and the date or several dates when the said sum or
23 portion of the said sum shall become due and payable, and a like
24 daily record of every assignment of a mortgage or an article of
25 agreement given to secure the payment of money, and also the
26 number of mortgages and agreements, together with the amount of
27 same, and the names of the parties thereto, which shall have
28 been that day satisfied of record. For the purpose of obtaining
29 with accuracy the precise residence of all mortgagees, assignees
30 and persons to whom interest is payable on articles of

1 agreement, it shall be the duty of the recorder of deeds in each
2 county, whenever a mortgage, assignment, or agreement given to
3 secure the payment of money shall be presented to him for
4 record, to refuse the same unless the mortgage, assignment, or
5 agreement has attached thereto, and made part thereof, a
6 certificate signed by the mortgagee, assignee, or person
7 entitled to interest, or his duly authorized attorney or agent,
8 setting forth the precise residence of such mortgagee, assignee,
9 or person entitled to interest, and such certificate shall be
10 recorded with the mortgage, assignment, or agreement. Every
11 recorder of deeds on the first Monday of each month, shall file
12 the aforesaid daily record, or a copy thereof, with the
13 department.

14 (c) It shall be the duty of the prothonotary or clerk of the
15 court of common pleas in each and every county in this
16 Commonwealth, forthwith upon the passage of this act, to keep a
17 daily record, separate and apart from all other records, of
18 every single bill, bond, judgment, or other instrument securing
19 a debt, entered of record in his office. Such daily record shall
20 set forth the following information, to wit: The date of the
21 instrument, the names of the plaintiff and defendant, together
22 with the precise residence of the plaintiff or person to whose
23 use such bill, bond, judgment, or other obligation to pay money
24 is marked, whenever such residence can be ascertained, the just
25 sum secured, and the date or several dates when the said sum or
26 portion of the same shall become due and payable, with the
27 further information whether any of said bonds or judgments are
28 accompanied with mortgages, and also the number of every single
29 bill, bond, judgment or other instrument securing a debt,
30 together with the amount of same, and the names of the plaintiff

1 and defendant thereto, which shall have been that date
2 satisfied. The prothonotary or clerk of the court of common
3 pleas shall file the aforesaid daily record, or a copy thereof,
4 with the department on the first Monday of each month.

5 Section 10. Compensation of Recorders and Prothonotaries.--

6 The several recorders of deeds, prothonotaries, and court clerks
7 as aforesaid, shall be entitled to receive ten cents for each
8 and every mortgage, judgment, or lien, assignment or
9 satisfaction thereof, reported to the department as heretofore
10 required in this act. Such fees shall be paid by the respective
11 county treasurers, on the presentation of proper vouchers,
12 certified by the department, and shall be applied in like manner
13 as other fees received by such recorders, prothonotaries, or
14 clerks: Provided, That no fee shall be allowed in any case where
15 the residence of any plaintiff, mortgagee, or assignee is
16 omitted in such reports: And provided further, That the amount
17 allowed any prothonotary or clerk or recorder of deeds, under
18 this act, shall not exceed the sum of six hundred dollars
19 (\$600.00) per annum.

20 Section 11. Due Date.--All taxes, imposed by the third
21 section of this act, shall be due and payable on the fifteenth
22 day of February of each year.

23 Section 12. Interest.--The tax, imposed by the third section
24 of this act, shall bear interest at the rate of six per centum
25 per annum from the date such tax is due and payable until thirty
26 (30) days after the department shall make an assessment, and
27 thereafter at the rate of twelve per centum per annum until
28 paid, except that any tax found due, as the result of an appeal
29 to the court of common pleas or any appellate court, shall bear
30 interest at the rate of six per centum per annum from the date

1 the tax was originally due and payable until paid.

2 Any tax imposed by the third section of this act due and
3 payable by any individual for any year during any part of which
4 he served in the armed services of the United States in World
5 War II may be satisfied upon payment prior to January first, one
6 thousand nine hundred forty-nine, of the tax as originally due,
7 without the addition thereto of any interest or other penalty.

8 Section 13. Lien of Taxes.--(a) All taxes, imposed under
9 the third section of this act, together with all penalties and
10 interest, shall be considered a public account after becoming
11 due and payable in the manner prescribed in this act and as such
12 shall be a lien upon the franchises and real property of the
13 resident against whom the same are assessed, after the same has
14 been entered and docketed of record by the prothonotary of the
15 county where the resident's franchises or property are situated.

16 (b) The department may at any time transmit to the
17 prothonotaries of the respective counties of the Commonwealth,
18 to be by them entered of record, certified copies of all liens
19 for taxes, imposed by the third section of this act, and
20 penalties and interest, upon which record, it shall be lawful
21 for writs of scire facias to issue and be prosecuted to judgment
22 and execution in the same manner as such writs are ordinarily
23 employed: Provided, That execution shall be stayed until January
24 first, one thousand nine hundred forty-nine, in the case of any
25 lien arising from any such tax imposed by the third section of
26 this act due and payable by any individual for any year during
27 any part of which he served in the armed forces of the United
28 States in World War II.

29 Section 14. Credits for Overpayment.--The Board of Finance
30 and Revenue may allow a credit for any taxes, imposed by the

1 third section of this act, and penalties and interest thereon,
2 paid to the Commonwealth, to which the Commonwealth is not
3 rightfully or equitably entitled. Claims for such credits shall
4 be made in accordance with the provisions of "The Fiscal Code"
5 relative to petitions for refunds of taxes. No petition for such
6 credit shall be considered by the board, unless filed with the
7 board within two (2) years of the payment alleged to have been
8 erroneously made.

9 Upon the allowance of any such petition, the credit so
10 determined, may be applied against any amount due, or
11 subsequently becoming due, by such petitioner on account of
12 taxes imposed by the third section of this act, and penalties
13 and interest thereon, or may be assigned in whole or in part to
14 any other taxable resident, to be applied against any amount
15 due, or subsequently becoming due, by such resident on account
16 of taxes imposed by the third section of this act, and penalties
17 and interest thereon. Upon the allowance of a petition for
18 credit, the board shall issue its certificate under its hand and
19 seal, and no credit claimed, whether assigned or not, shall be
20 allowed unless evidenced by such certificate.

21 The board shall issue its certificate of credit for any
22 payment made by any individual on account of interest or penalty
23 on any tax imposed by the third section of this act for any year
24 during any part of which such individual served in the armed
25 forces of the United States in World War II.

26 Section 15. Penalties, Costs.--(a) Every person or officer,
27 who shall wilfully and corruptly make a false and fraudulent
28 return of property, made taxable by the third section of this
29 act, shall be guilty of wilful and corrupt perjury, and, upon
30 conviction thereof, shall be subject to punishment as provided

1 by law.

2 (b) Any wilful failure on the part of recorders of deeds or
3 prothonotaries or clerks to carry out the duties, imposed upon
4 them by section nine of this act, shall be deemed a misdemeanor,
5 and, upon conviction thereof, the person or persons so failing
6 to comply, shall be sentenced to pay a fine not exceeding five
7 hundred dollars (\$500.00) or to undergo imprisonment not
8 exceeding one (1) year, or both, in the discretion of the court.

9 (c) Every register of wills, who shall fail to send copies
10 of affidavits filed with him by executors or administrators to
11 the department, as required by section nine of this act, shall
12 be guilty of a misdemeanor, and, upon conviction thereof, the
13 register, so failing, shall be sentenced to pay a fine not
14 exceeding five hundred dollars (\$500.00) or to undergo
15 imprisonment not exceeding one (1) year, or both, in the
16 discretion of the court.

17 (d) Every executor or administrator, who wilfully fails to
18 file the affidavit with the register of wills, as required by
19 section nine of this act, shall be subject to a penalty of
20 twenty-five dollars (\$25.00) for the first day, and ten dollars
21 (\$10.00) for each succeeding day during which such affidavit is
22 not filed, to be collected by the department through the
23 Department of Justice, in the same manner as debts are by law
24 collected.

25 (e) Whenever any person acting for, or on behalf of, the
26 department shall in good faith institute legal proceedings for
27 any violations of the provisions of this act, and for any reason
28 shall fail to recover costs of record, such costs shall be a
29 charge upon the proper county, as shall such costs in the event
30 defendant is imprisoned for failure to pay fine or costs, or

1 both, and shall be audited and paid as are costs of like
2 character in said county.

3 Section 16. Enforcement; Rules and Regulations;

4 Inquisitorial Powers of the Department.--(a) The department is
5 hereby charged with the enforcement of the provisions of this
6 act and is hereby authorized and empowered to prescribe, adopt,
7 promulgate, and enforce rules and regulations relating to any
8 matter or thing pertaining to the administration and enforcement
9 of the provisions of this act, and the collection of taxes,
10 penalties, and interest imposed by this act.

11 (b) The department or any agent authorized, in writing, by
12 it, is hereby authorized to examine the books, papers, and
13 records of any resident in order to verify the accuracy of any
14 return made, or if no return was made, to ascertain and assess
15 the tax imposed by the third section of this act. Every such
16 resident is hereby directed and required to give to the
17 department, or its duly authorized agent the means, facilities,
18 and opportunity for such examinations and investigations as are
19 hereby provided and authorized. The department is hereby
20 authorized to examine any person under oath concerning any
21 property which was, or should have been, returned for taxation,
22 and to this end may compel the production of books, papers, and
23 records, and the attendance of all persons, whether as parties
24 or witnesses, whom it believes have knowledge of such property.
25 The procedure for such hearing or examination shall be the same
26 as that provided by "The Fiscal Code" relating to inquisitorial
27 powers of fiscal officers.

28 Any information gained by the department as a result of any
29 returns, investigations, hearings, or verifications required or
30 authorized by this act, and any information gained by the county

1 commissioners, board of revision of taxes, or board for the
2 assessment and revision of taxes, as the result of duplicate
3 returns received from the department, shall be confidential,
4 except for official purposes, and any person or agent divulging
5 such information shall be deemed guilty of a misdemeanor, and,
6 upon conviction thereof, shall be sentenced to pay a fine not in
7 excess of five hundred dollars (\$500.00) or to undergo
8 imprisonment for not more than three (3) years, or both, in the
9 discretion of the court.

10 (c) The powers conferred by this act upon the department,
11 relating to the administration or enforcement of this act, shall
12 be in addition to, but not exclusive of, any other powers
13 heretofore or hereafter conferred upon the department by law.

14 Section 19. Constitutional Construction.--If any section,
15 sentence, clause or part of this act is for any reason held to
16 be unconstitutional, the decision of the court shall not affect
17 or impair any of the remaining provisions of this act. It is
18 hereby declared as the legislative intent that this act would
19 have been adopted had such unconstitutional sentence, section,
20 clause, or part thereof, not been included herein.

21 Section 20. Repealer and Saving Clause.--(a) All acts or
22 parts of acts inconsistent with the provisions of this act are
23 hereby repealed, but the provisions of this act, so far as they
24 are the same as those of existing laws, shall be construed as a
25 continuation of such laws and not as new enactments.

26 (b) Sections seventeen and eighteen of the act, approved the
27 seventeenth day of June, one thousand nine hundred thirteen
28 (Pamphlet Laws, five hundred seven), entitled "An act to provide
29 revenue for State and county purposes, and, in cities
30 coextensive with counties, for city and county purposes;

1 imposing taxes upon certain classes of personal property;
2 providing for the assessment and collection of the same;
3 providing for the duties and compensation of prothonotaries and
4 recorders in connection therewith; and modifying existing
5 legislation which provided for raising revenue for State
6 purposes," and their amendments, are hereby repealed, but this
7 act shall not be construed to repeal any of the remaining
8 provisions of said act.

9 (c) Nothing herein contained shall be construed as reviving
10 any act repealed by the act which this act repeals, and the
11 passage of this act shall not be taken or construed to relieve
12 any person, association or corporation from the payment of any
13 taxes, penalties and interest imposed by section seventeen of
14 the said act of June seventeenth, one thousand nine hundred and
15 thirteen (Pamphlet Laws, five hundred seven) or from any taxes,
16 penalties and interest imposed by the provisions of any act, or
17 parts of acts, in force at the time this act becomes effective,
18 or to affect or terminate any petitions, investigations,
19 prosecutions, legal or otherwise, or other proceedings pending
20 under the provisions of any act, or parts of acts, in force at
21 the time this act becomes effective, or repealed by this act, or
22 to prevent the commencement or further prosecution of any legal
23 proceedings by the proper authorities of the Commonwealth for
24 violations of such acts, or for the collection or recovery of
25 taxes, penalties and interest due or owing to the Commonwealth
26 under such acts.

27 Section 21. Effective Date.--This act shall become effective
28 immediately upon its final enactment, and be in force for the
29 assessment and collection of taxes under section three of this
30 act, for the calendar years one thousand nine hundred thirty-

1 eight, one thousand nine hundred thirty-nine, one thousand nine
2 hundred forty, one thousand nine hundred forty-one, one thousand
3 nine hundred forty-two, and one thousand nine hundred forty-
4 three and for the collection of taxes under section seventeen of
5 this act for the calendar year one thousand nine hundred thirty-
6 eight, and every year thereafter, on reports filed for the
7 calendar year one thousand nine hundred thirty-eight (or for any
8 fiscal year beginning in the calendar year one thousand nine
9 hundred thirty-eight), and for every year thereafter.]

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