

An Act making an appropriation to the Thomas Jefferson Bicentennial Commission of Pennsylvania.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

ADJOURNMENT

Mr. GELTZ. Mr. President, I move that the Senate do now adjourn until Monday, May 26, 1941, at 3:30 o'clock, p. m. Eastern Standard Time.

Mr. BARR. Mr. President, I second the motion. The motion was agreed to.

The Senate adjourned at 1:15 o'clock, p. m., Eastern Standard Time until Monday, May 26, 1941, at 3:30 o'clock, p. m., Eastern Standard Time.

HOUSE OF REPRESENTATIVES

THURSDAY, May 22, 1941

The House met at 10 a. m.

The SPEAKER (Elmer Kilroy) in the Chair.

PRAYER

The Chaplain, Rev. Donald McFall offered the following prayer:

O Lord and Saviour, be not wroth with us as we look up into heaven praying for the manifestation of Thy might in this wicked world. Our best efforts seem to fail, and dreams of holiness for ourselves and our fellowmen are so far from realization. We long for greater progress in the building of the heavenly Kingdom on earth and we often yearn for Thee to bare Thy holy arm in the sight of all the nations. Teach us to patiently await the coming of the Spirit and to trust his power to make us living and effective witnesses unto the ends of the earth. Hear our prayer. Amen.

JOURNAL APPROVED

The SPEAKER. The Clerk will read the Journal of yesterday.

The Clerk proceeded to read the Journal of yesterday, when, on motion of Mr. HERSCH, unanimously agreed to, the further reading was dispensed with and the Journal approved.

BILLS INTRODUCED AND REFERRED

By Messrs. McFALL and ELLWOOD B. WELSH.
HOUSE BILL No. 1767.

An Act to further amend the act, approved the second day of May, one thousand nine hundred and twenty-nine (P. L. 1518), entitled, as amended "An act regulating the construction, equipment, maintenance, operation and inspection of elevators; granting certain authority to and imposing certain duties upon the Department of Labor and Industry; providing fees for inspection of elevators, certificates of operation, and approval of plans; providing penalties for violations of this act; and repealing all acts or parts of acts inconsistent with this act" by defining and making further provision relative to the installation and use of "man lift" elevators.

Referred to the Committee on State Government.

By Mr. PRESLEY N. JONES. HOUSE BILL No. 1677.

An Act to prevent the concealment of assets and the evasion of inheritance or transfer taxes by prohibiting the delivery or transfer of certain personal property belonging to or standing in the name of a decedent or belonging to or standing in the name of a decedent and one or more other persons, unless and until the Department of Revenue or its designated agent has been notified of an consented in writing to such transfer or delivery; prohibiting the concealment of assets for the purpose of evading inheritance or transfer taxes; and providing penalties.

Referred to the Committee on Judiciary General.

By Mr. SHAFFER. HOUSE BILL No. 1678.

An Act to further amend section one thousand one hundred thirty-three of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," by removing certain limitations of the appointment of district superintendents.

Referred to the Committee on Education.

By Mr. PRESLEY N. JONES. HOUSE BILL No. 1679.

An Act to enable the county commissioners of counties of the fourth, fifth and sixth classes to establish by resolution the requirements of responsible bidders for county printing; and to repeal all acts and parts of acts inconsistent with the provisions of this act.

Referred to the Committee on Printing.

RESOLUTION INTRODUCED AND REFERRED

By Mr. CORDIER. (Concurrent) RESOLUTION No. 96.

In the House of Representatives, May 21, 1941.

Whereas, There is now pending before the Congress of the United States, a bill which provides for the regulation and restrictions of natural gas and oil line extensions; and

Whereas, Such legislation, if passed, would result in a conservation of the natural resources of this country; and

Whereas, It would further result in establishing fair competition between the anthracite industry and other fuel producing industries, so that both might achieve a stabilization and a comparatively prosperous condition;

Whereas, Such a result would be highly beneficial to all these industries, as well as to the Commonwealth of Pennsylvania; and

Whereas, The enactment of such legislation would further control the transportation into the State of products of other states in direct competition with those produced in our own; be it therefore

Resolved (if the Senate concur), That the General Assembly of the Commonwealth of Pennsylvania hereby memorializes Congress to pass such legislation in the interest of national defense and national prosperity; and be it further

Resolved, That a copy of this resolution be mailed to all Congressmen and Senators representing the Commonwealth of Pennsylvania, urging them to use their fullest efforts in order to effect the passage of this remedial legislation.

Referred to the Committee on Rules.

PERMISSION TO ADDRESS HOUSE

Mr. WOODSIDE asked and obtained unanimous consent to address the House.

Mr. Speaker, as I said in a speech a few weeks ago, I am a very modest fellow, and I wouldn't for anything blow my own horn, but again I cannot resist the temptation to renew remarks that I made a short time ago when the Liquid Fuel Tax Bill was being debated by this House. You will recall at that time I made some remarks about the possibility of curtailment of the use of gasoline and made mention of the high price of gasoline which is the deterrent to its use which existed during World War I, and the gasless Sundays, which of course further curtailed the use of it.

At the time I was answered by the majority floor leader of this House by stating that he had investigated the facts and found that there was plenty of oil on hand and that there was no need to be concerned about gasless Sundays or a shortage of gasoline.

Making a budget for two years is making a budget for a long time, particularly in these times when it is difficult to foresee exactly what is going to happen over such a long period of time, and I really had no hope of being justified in my prediction quite as soon as I have been.

Those of you who have been following the papers may have noticed that not the cabinet members, not any minor officials of the government of the United States, but the President himself, realizing that the situation was serious enough to warrant attention directly by him, made a statement this week stating that the use of gasoline on the eastern seaboard, which includes the state of Pennsylvania, would have to be curtailed in the very near future if certain things were not done quickly, and a review of those things which must be done will show that it is practically impossible for them to be done quickly.

I am going to make reference to an article which appears in the issue of May 26th of "Time" magazine which is just off the press:

"For months," the article starts, "the U. S. has been heading towards a transport bottleneck. Last week it was just around the corner, and so, as a result, were gaslineless Sundays."

Then it goes on to explain about the transfer of fifty tankers, reducing the number of tankers hauling gas and oil from a total of 345 to 295, and it calls attention to the fact that 25 of those have already been transferred, and states that when the second 25 follow soon, the seaboard oil stringency will be acute.

"Already Standard Oil Company of New Jersey has begun to convert part of its great Bayway, New Jersey refinery to burn coal instead of oil. This week Socony announced it would follow suit and that it had already converted the heating system of its downtown Manhattan office building." * * * "The East has enough surplus of stored gasoline for thirty-one days."

When that supply is exhausted, or approaches exhaustion, it will be necessary and the government will require that the use of gasoline on the eastern seaboard be curtailed.

And what is it necessary to do in order to get this gasoline into the Eastern Seaboard? It is impossible to haul it in sufficient amounts by railroad, and it is necessary to build new pipelines. The article goes on and points out that some companies are prepared to spend up to seventy-five million dollars for this job, and claim they could finish it in six to nine months if, and here is an awfully big "IF", if they can get the steel. States of this Union, a number of them, refuse to permit the building of oil lines through them, or

have such rules and regulations concerning them that they deter the building and use of oil lines in those states. Those things will have to be overcome, but in spite of all those facts we have here on hand in the Eastern Seaboard a thirty-one day supply of gasoline, and as that amount decreases the government will unquestionably, as suggested by the President of the United States himself, begin the curtailment of the use of gasoline in the state of Pennsylvania and the other eastern States.

That will mean that the estimates of the Liquid Fuel tax made by the Commonwealth of Pennsylvania and the Department of Revenue are themselves too high in consideration of those facts, let alone the estimates which have been made by the gentleman from Monroe, Mr. Achterman.

Mr. Speaker, I am a very modest person; I wouldn't want any of the members to refer to the Journal and see the predictions I made about two weeks ago when there was no public mention by any of the officials of this situation, and when there was nothing in the press or the news magazines about it.

REPORTS FROM COMMITTEES

Mr. MARKS, from the Committee on Cities—Third Class, reported as committed House Bill No. 1556, entitled:

An Act to add section four thousand four hundred ten to article forty-four of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto," imposing penalties for violations.

Mr. SCHWAB, from the Committee on Cities—Third Class reported as committed House Bill No. 1670, entitled:

An Act validating the action of cities of the third class in constructing sections of their sewer systems outside of their territorial limits; and making such sections lawful sewers of such cities.

Mr. PRESLEY N. JONES, from the Committee on Cities—Third Class, reported as committed, House Bill No. 189, entitled:

An Act to amend section 2002 of the act approved the twenty-third day of June, one thousand nine hundred thirty-one (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto"; providing that council shall designate the chief and other officers of the police force.

Mr. PRESLEY N. JONES, from the Committee on Cities—Third Class, reported as committed House Bill No. 1293, entitled:

An Act to carry into effect section one of article fifteen of the Constitution giving cities of the Third Class the right and power to frame, adopt and amend their own charters, and to exercise the powers and authority of local self-government, and providing the procedure therefor; imposing certain restrictions, limitations and regulations; imposing duties upon city councils, city officers, county boards of elections, courts of common pleas, and the Secretary of the Commonwealth; and providing for the payment of certain expenses by cities of the third class.

Mr. BURRIS, from the Committee on Game, reported as committed House Bill No. 1226, entitled:

An Act to amend section one thousand two hundred and eleven of the act approved the third day of June, one thousand nine hundred and thirty-seven (P. L. 1225),

entitled "An act concerning game and other wild birds and wild animals; and amending, revising, consolidating, and changing the law relating thereto," providing for payment of one-fourth of fines collected for violations of said act to the counties for maintenance of prisoners committed for such violations; and imposing duties on magistrates, aldermen and justices of the peace.

Mr. GROSS, from the Committee on Cities—Third Class, reported as committed, House Bill No. 1578, (Senate Bill No. 284), entitled:

An Act to amend section 901 of, and to add sections 901.1, 901.2, 901.3, 901.4, 901.5, 901.6, 901.7, and 901.8 to, the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising, and consolidating the law relating thereto" by regulating the dismissal of employes and subordinate officers of the city.

Mr. REUBEN E. COHEN, from the Committee on Liquor Control, reported as amended, House Bill No. 329, entitled:

An Act to further amend the definition of "Restaurant" in section two, and section four hundred eleven of the act approved the twenty-ninth day of November, one thousand nine hundred thirty-three (P. L. 15, 1933-34), entitled as amended "An act to regulate and restrain the sale, manufacture, possession, transportation, importation, traffic in, and use of alcohol, and alcoholic and malt or brewed beverages; conferring powers and imposing duties upon the Pennsylvania Liquor Control Board and its agents, the Department of Public Instruction, other officers of the State government, courts, and district attorneys; authorizing the establishment and operation of State stores for the sale of such beverages not for consumption on the premises, and the granting of licenses, subject to local option, to sell such beverages for consumption on and off the premises; forbidding importation or bringing of such beverages into the State except as herein provided; prohibiting certain sales or practices in, connection with, and transactions in such beverages by licensees and others; providing for the forfeiture of certain property; making disposition of the receipts from State stores and of fees; and imposing penalties." eliminating some of the requirements heretofore imposed upon restaurant licensees,

Mr. VOGT from the Committee on State Government, reported as amended, House Bill No. 1302, entitled:

An Act relative to the printing for the Commonwealth of Pennsylvania; to establish the requirements of responsible bidders; to prescribe penalties for the violation of the provisions of this act; and to repeal all acts and parts of act inconsistent with the provisions of this act.

Mr. CROOP, from the Committee on Game, reported as amended, House Bill No. 1407, (Senate Bill No. 597), entitled:

An Act to further amend section seven hundred one of the act, approved the third day of June, one thousand nine hundred thirty-seven (P. L. 1225), entitled "An Act concerning game and other wild birds and wild animals; and amending, revising, consolidating, and changing the law relating thereto," providing for permits authorizing possession of flesh of lawfully killed big game animals after open season therefor.

Mr. AUKER, from the Committee on Cities—Third Class, re-reported as amended, House Bill No. 736, entitled:

An Act to further amend section two thousand five hundred and sixty-three of the act, approved the twenty-third day of June, one thousand nine hundred and thirty-one (P. L. 932), entitled "An act relating to cities of the third class; and amending, revising and consolidating the law relating thereto," changing the penalties and interest imposed for the nonpayment of taxes.

PERMISSION GRANTED COMMITTEE TO MEET DURING SESSION

Mr. MIHM asked and obtained permission for the Committee on Cities Second Class to meet during the session of the House.

LEAVE OF ABSENCE

By unanimous consent leave of absence was granted as follows:

Mr. Wolf for Mr. DOLON.

PERMISSION TO ADDRESS HOUSE

Mr. ACHTERMAN asked and obtained unanimous consent to address the House.

Mr. Speaker, I understand that the minority leader of the House made some remarks relative to the estimates of receipts on the Emergency Gasoline Tax. The remarks, so I have been informed were to the effect that the estimates as we submitted them to this House were in error.

Mr. Speaker, I do wish that his party could get together on their estimates of receipts from the gasoline tax. As a matter of fact, the committee on this House and Senate controlled by their party, are in accord with the estimates which I submitted to the House. They got their figures, so I am informed, from the Highway Department, but here is the oddity of the entire situation, while the gentleman says we are in error, at the same time his Department of Revenue is going to the distributors and compelling them to increase the bond they now give to the Commonwealth to secure the payment of the gasoline tax, and when they are requested to state the reason why the increased bond they say, "Why, the reason is because our taxes, the amount of money that you are going to pay, are going to be substantially increased.

Now, that is the direct answer and contradiction to the remarks of the minority leader of this House. I feel that the Republican Party in this House should certainly urge their Governor and their department heads finally to meet and make up their minds whether or not there will be any increase or decrease, and then after making up their minds they should not be running helter skelter over the state of Pennsylvania insisting on increase in bonds from these individuals who must pay the tax, and instead of that they ought to decrease the bonds or leave them where they are. But of course, you know the answer and I know the answer, the Revenue Department is protecting itself because it knows as you know and I know, and the parties on the other side of the House should know, that taxes are going up, receipts are increasing, and those bonds are needed, and it is futile and of no purpose for the minority leader to come to this House today and say "You are in error with your estimates."

SENATE MESSAGE

HOUSE BILL CONCURRED IN BY SENATE

The Clerk of the Senate being introduced, returned bill from the House of Representatives numbered and entitled as follows:

HOUSE BILL No. 609.

An Act to amend section four hundred thirty-eight of

the act approved the second day of May one thousand nine hundred twenty-nine (P. L. 1278) entitled "An act relating to counties of the second third fourth fifth sixth seventh and eighth classes and revising amending and consolidating the laws relating thereto" changing the qualifications of historical societies to receive county appropriations

With the information that the Senate has passed the same without amendment.

BILLS ON FIRST READING

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1597, entitled:

A Supplement to the act, approved the twenty-second day of June, one thousand nine hundred and thirty-one (P. L. 594) entitled "An act establishing certain township roads as State highways authorizing their construction, maintenance and improvement under certain conditions and restrictions, limiting the obligation of the Commonwealth in the construction of certain structures located on such highways conferring certain powers upon the Department of Highways and local authorities, persons, associations and corporations for sharing the cost of maintenance and construction of such highways; and making an appropriation to carry out the provisions of said act," establishing an additional route in the County of Lebanon.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1437, entitled:

An Act to further amend section one thousand four hundred and thirty-two of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309) entitled "An act to establish a public school system in the Commonwealth of Pennsylvania together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," further providing for home and school visitors, and attendance officers, and for their compensation.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 706, entitled:

An Act authorizing and empowering school districts to furnish food including milk, free to needy school children in their districts; providing for payment of the cost thereof; permitting cooperation which public and private agencies for such purposes; imposing duties on the Superintendent of the Department of Public Instruction; making an appropriation, and providing procedure for the apportionment thereof to such school districts.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1493, entitled:

An Act to amend the act, approved the seventh day of June, one thousand nine hundred seventeen (P. L. 600),

entitled, "An act providing that appointive officers and employes, employed by the Commonwealth of Pennsylvania in its civil service, or by any department, bureau, commission, or office thereof, or by any county, municipality, township, or school district, shall not be deemed or held to have resigned or abandoned their offices or employments by reason of enlistment, enrollment, or draft in the military or naval service of the United States or any branch or unit thereof, in time of war or contemplated war; prohibiting the removal from their offices or employments of such officers and employes during the period of their service in the Army or Navy; directing that one half of the salaries or wages of such officers or employes as have dependent wives, children, or parents, and not exceeding two thousand dollars per annum, be paid during the term of their service in the Army or Navy to such dependents; authorizing the employment during said term of substitutes to perform the duties theretofore performed by such officers or employes respectively, and providing for the compensation of such substitute by providing for the payment into the State Employes' Retirement Fund of certain amounts of the salaries or wages of such officers or employes under certain circumstances.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1494, entitled:

A Supplement to the act, approved the twenty-seventh day of June, one thousand nine hundred twenty-three (P. L. 858), as amended, entitled, "An act establishing a State employes' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing State employes, defining the uses and purposes thereof and the manner of payments therefrom, and providing for the guaranty by the Commonwealth of certain of said funds; imposing powers and duties upon the heads of departments in which State employes serve; excepting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties."

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1495, entitled:

A Supplement to the act approved the twenty-ninth day of June, one thousand nine hundred thirty-seven (P. L. 2423), as amended, entitled, "An act establishing a Pennsylvania Motor Police Retirement System; providing for payments upon retirement, death, disability, involuntary retirement, and of certain medical expenses from the State Employes' Retirement Fund, under the Administration of the State Employes' Retirement Board; providing for contributions by members of the Pennsylvania Motor Police and the Commonwealth; providing for the guarantee by the Commonwealth of certain of said funds; providing for the subrogation of the Commonwealth to the rights of the member or dependents against certain third parties; exempting annuities, allowances, returns, benefits, and rights from taxation and judicial processes; and providing penalties."

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1586, entitled:

An Act to further amend and reenact clauses one, two, three, and four of section one thousand two hundred ten of the act, approved the eighteenth day of May, one thousand nine hundred eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," by increasing the minimum salaries and increments required to be paid certain employes in school districts of the first class by establishing a minimum salary schedule and increments for school secretaries, school nurses, attendance officers, special class teachers, vocational school teachers, and heads of departments in high schools in school districts of the first class.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1630, entitled:

An Act to further amend clause (b) of section two hundred and one of the act, approved the twenty-ninth day of November, one thousand nine hundred and thirty-three (P. L. 15, 1933-34), entitled, as amended "An act to regulate and restrain the sale, manufacture, possession, transportation, importation, traffic in, and use of alcohol, and alcoholic and malt or brewed beverages; conferring powers and imposing duties upon the Pennsylvania Liquor Control Board and its agents, the Department of Public Instruction, other officers of the State government, courts, district attorneys; authorizing the establishment and operation of State stores for the sale of such beverages not for consumption on the premises, and the granting of licenses, subject to local option, to sell such beverages for consumption on and off the premises; forbidding importation or bringing of such beverages into the State except as herein provided; prohibiting certain sales or practices in, connection with, and transactions in such beverages by licensees and others; providing for the forfeiture of certain property; making disposition of the receipts from State stores and of fees; and imposing penalties," further prescribing the powers of the Pennsylvania Liquor Control Board to fix maximum sales prices of liquors in the Commonwealth.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 637, entitled:

An Act for safeguarding persons and property and promoting the welfare of the public; creating an electrical administrative board of the Commonwealth of Pennsylvania, and prescribing its duties and authority; establishing minimum standards for electrical equipment and its installations providing for State-wide inspection of installations of electrical equipment; providing for the appointment of electrical inspectors for carrying out the provisions of this act; and prescribing their qualifications, duties, rights and authority; making it unlawful to undertake or perform the installation of electrical equipment without applying for inspection therefor except as otherwise provided; providing for the licensing by the electrical administrative board of persons, firms, or corporations engaged in the business of electrical contracting and electrical journeymen employed by them in the work of installing, maintaining, altering or repairing electrical equipment; making it unlawful to undertake or perform the installation of electrical equipment without a license except

as otherwise provided; providing penalties for the violation of this act, and repealing all statutes and parts of statutes in conflict with this act.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1559, entitled:

An Act to amend the definition of "Peace Officers" as set forth in section one hundred and two of the act, approved the first day of May, one thousand nine hundred and twenty-nine (P. L. 905), entitled "An act for the protection of the public safety; regulating the use of the highways, and the operation of vehicles, tractors, street cars, trackless trolley omnibuses, bicycles, pedestrians, and the riding of animals upon the highways of this Commonwealth; providing for the titling, including liens, encumbrances, and legal claims; registration of certain vehicles and licensing the operators thereof, upon payment of prescribed fees; prescribing and limiting the powers of local authorities to deal with the subject matter of this act; conferring powers and imposing duties upon the Department of Revenue, the Department of Highways, peace officers, mayors, burgesses, magistrates, aldermen, justices of the peace, the courts and the clerks thereof, owners of vehicles, and garage keepers; providing that records are admissible as evidence; imposing upon owners, counties, cities, boroughs, incorporated towns, townships, within the Commonwealth, liability for damage caused by the negligent operation of their motor vehicles; imposing penalties; imposing certain costs upon counties; providing for the disposition of fines; forfeitures, fees, and miscellaneous receipts; making an appropriation and providing for refunds," by including therein military police and certain other persons in the armed service of the United States.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1423, entitled:

An Act to further amend section eleven of the act, approved the eighteenth day of July, one thousand nine hundred and seventeen (P. L. 1043), entitled "An act establishing a public school employees' retirement system, and creating a retirement board for the administration thereof; establishing certain funds from contributions by the Commonwealth and contributing employes defining the uses and purposes thereof and the manner of payment therefrom, and providing for the guaranty by the Commonwealth of said funds; imposing powers and duties upon boards having the employment of public school employes; exempting annuities, allowances, returns, benefits, and rights from taxation and judicial process; and providing penalties" by extending the service allowance of certain employes.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 94, entitled:

An Act to amend section fifteen hundred and nine of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309) entitled "An act to establish a public school system in the Commonwealth of Pennsylvania together with the provisions by which it shall be administered and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same and the method of collecting such revenue.

nue and repealing all laws, general, special or local or any parts thereof that are or may be inconsistent therewith," by providing that the board of directors of any school district may appropriate funds to pay for medical examinations for tuberculosis for pupils, teachers, janitors or other employees.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1470, entitled:

An Act providing for practical arts and vocational agriculture, home economics, industrial and commercial schools, and classes through public school districts, and in cooperation with employment offices for the training, retraining, instruction and adjustment of out-of-school unadjusted individuals in order to enable them to enter, re-enter, or continue employment under changing conditions, conferring powers and imposing duties upon the Superintendent of Public Instruction, and making an appropriation.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1331, entitled:

An Act making an appropriation from the Manufacturing Fund to the State Employees' Retirement Board to meet the obligations of the Commonwealth to the State Employees' Retirement System with respect to State employees receiving compensation from the Manufacturing Fund.

And said bill having been read at length the first time
Ordered, To be laid aside for second reading.

BILL PASSED OVER

There being no objection House Bill No. 1505, Printer's No. 679, was passed over at the request of Mr. ACHTERMAN.

BILLS ON FIRST READING

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 472, entitled:

An Act making an appropriation to the Department of Health for use in research work dealing with human nutrition for children.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 300, entitled:

An Act making an appropriation for the purpose of maintaining the public roads and improving and replacing bridges thereon, through the Cornplanter Indian Reservation, in Elk Township, Warren County, Pennsylvania.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1116, entitled:

An Act to further amend clause two of section one thousand two hundred ten of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special, or local, or any parts thereof, that are or may be inconsistent therewith," by specifically prescribing minimum annual salaries and increments for vocational school teachers in school districts of the first class.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 568, entitled:

An Act to further amend the act approved the first day of June, one thousand nine hundred and thirty-seven (P. L. 1168), entitled "An act to protect the right of employees to organize and bargain collectively; creating the Pennsylvania Labor Relations Board; conferring powers and imposing duties upon the Pennsylvania Labor Relations Board, officers of the State government, and courts; providing for the right of employees to organize and bargain collectively; declaring certain labor practices by employers to be unfair; further providing that representatives of a majority of the employees to be the exclusive representatives of all the employees; authorizing the board to conduct hearings and elections, and certify as to representatives of employees for purposes of collective bargaining; empowering the board to prevent any person from engaging in any unfair labor practice, and providing a procedure for such cases, including the issuance of a complaint, the conducting of a hearing, and the making of an order; empowering the board to petition a court of common pleas for the enforcement of its order, and providing a procedure for such cases; providing for the review of an order of the board by a court of common pleas on petition of any person aggrieved by such order, and establishing a procedure for such cases; providing for an appeal from the common pleas court to the Supreme Court; providing the board with investigatory powers, including the power to issue subpoenas and the compelling of obedience to them through application to the proper court; providing for service of papers and process of the board; prescribing certain penalties," redefining the powers and duties of the Pennsylvania Labor Relations Board; redefining "labor disputes," the rights of employers and certain unfair labor practices by employers and employees; further changing the provisions for designation and selection of representatives for the purpose of labor bargaining; changing the practice and procedure before the board, further prescribing the qualifications for, and increasing the salaries of, members of the board; eliminating the provision making the rules and regulations of the board subject to the approval of the Secretary of Labor and Industry; and eliminating certain forfeiture of rights.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 820, entitled:

An Act to amend section one of the act, approved the second day of May, one thousand eight hundred and ninety-nine (P. L. 184), entitled "An act to provide revenue by imposing a mercantile license tax on vendors of or dealers in goods, wares, and merchandise, and providing for the collection of said tax," as amended, ex-

empting from the mercantile license tax so much of the business of manufacturers and mechanics as comprises the vending of goods of their manufacture from their factories and workshops.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 786, entitled:

An Act to further amend section forty-three of the act, approved the seventh day of June, one thousand nine hundred and one (P. L. 493), entitled "An act providing for the examination, licensure, and registration of persons, firms, or corporations engaged or engaging in the business or work of plumbing or house drainage, and prescribing certain rules, regulations, and requirements for the construction of plumbing, house drainage, and cesspools in cities of the second class; and imposing fines, penalties, and forfeitures for violation thereof," by permitting the use of enclosed woodwork about sinks in all except tenement-houses and lodging-houses.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1100, entitled:

An Act to further amend sections 713 and to amend section 724 of the act approved the first day of May, one thousand nine hundred twenty-nine, (P. L. 905) entitled, "An act for the protection of the public safety; regulating the use of highways, and the operation of vehicles, tractors, street cars, trackless trolley omnibuses, bicycle, pedestrians, and the riding of animals upon the highways of this Commonwealth; providing for the titling, including liens, encumbrances, and legal claims; registration of certain vehicles and licensing the operators thereof, upon payment of prescribed fees; prescribing and limiting the powers of local authorities to deal with the subject matter of this act; conferring powers and imposing duties upon the Department of Revenue, the Department of Highways, peace officers, mayors, burgesses, magistrates, aldermen, justices of the peace, the courts and the clerks thereof, owners of vehicles, and garage keepers; providing that records are admissible as evidence; imposing upon owners, counties, cities, boroughs, incorporated towns, townships, within the Commonwealth, liability for damages caused by the negligent operation of their motor vehicles; imposing penalties; imposing certain costs upon counties; providing for the disposition of fines, forfeitures, fees, and miscellaneous receipts; making an appropriation and providing refunds;" increasing the fee for an operator's license and providing for the payment of the increase into the general fund.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1099, entitled:

An Act to provide reimbursement for hospitals on account of expenses of the care, treatment and maintenance of indigent persons without ability or means to support themselves, injured in motor vehicle accidents; imposing powers and duties upon certain State departments; and making an appropriation.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1195, entitled:

An Act to amend article three of the act, approved the second day of May, one thousand nine hundred twenty-nine (P. L. 1278), entitled "An act relating to counties of the second, third, fourth, fifth, sixth, seventh and eighth classes; and revising, amending and consolidating the law relating thereto," by authorizing the formation of State and county associations of assessors or other assessing and taxing officers; providing for the organization, operation and meetings thereof; and imposing the duty of paying certain expenses connected therewith upon counties.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1461, entitled:

An Act to further amend subsection (a) of section one thousand two hundred five of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," by further regulating the retirement of professional employes.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1380, entitled:

An Act to further amend the act approved the eighteenth day of July one thousand nine hundred and seventeen (P. L. 1043) entitled "An act establishing a public school employes' retirement system and creating a retirement board for the administration thereof establishing certain funds from contributions by the Commonwealth and contributing employes defining the uses and purposes thereof and the manner of payments therefrom and providing for the guaranty by the Commonwealth of certain of said funds imposing powers and duties upon boards having the employment of public school employes exempting annuities allowances returns benefits and rights from taxation and judicial process and providing penalties" by permitting certain contributors to contribute on the basis of salary earnable during the year one thousand nine hundred and thirty-two or on the basis of salary earnable in the payroll period for which the deduction are made and permitting certain contributors who have heretofore elected to contribute either on the basis of salary earnable during the year one thousand nine hundred thirty-two or on the basis of the salary earnable in the payroll period for which the deductions are made to change their elections and requiring the Commonwealth to contribute on the same basis as the contributor.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1611, entitled:

An Act creating a presumption of release or discharge of certain mortgages held by the Commonwealth; and requiring the Department of Justice to enter satisfaction thereof at the cost of the property owners.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 848, entitled:

An Act to further amend paragraph nineteen of section one thousand two hundred ten of the act, approved the eighteenth day of May, one thousand nine hundred eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," providing for the continuation of payments for closed schools to districts which by reason of any increase in population have been changed from a fourth class district to one of another class.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 495, entitled:

An Act to amend article nineteen of the act, approved the eighteenth day of May, one thousand nine hundred and eleven (P. L. 309), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall be administered, and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same, and the method of collecting such revenue; and repealing all laws, general, special or local or any parts thereof that are or may be inconsistent therewith," by providing for the establishment of free city colleges in school districts of the first class.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1283, entitled:

An Act authorizing and directing county commissioners to execute and deliver good and sufficient fee simple deeds, transferring all their right, title and interest when lands purchased by them at county treasurer's tax sales are subsequently resold by such county commissioners.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1508, (Senate Bill No. 645), entitled:

An Act to reenact and further amend the title and the act, approved the first day of June, one thousand nine hundred thirty-three (P. L. 1409), entitled as amended "An act creating the Highway Mining Commission, with judicial powers, to have exclusive jurisdiction over the mining of coal within or under the right of ways of State highways; and the assessment and award of benefits, improvements, and damages for coal required to be left in place by reason of the obligation to furnish support for State highway routes, whether payable by the Commonwealth or a county; authorizing counties to enter into agreements to indemnify or reimburse the Commonwealth for damages to highways caused by the removal of coal under or adjacent thereto," by extending said act, as

amended, to all lands, easements and right of ways purchased, condemned, or otherwise acquired by the Commonwealth; waiving vertical and lateral support therefor under certain conditions; reserving the right to acquire absolute vertical and lateral support; reserving the power to establish detours for the removal of coal underlying State highways; renaming the Highway Mining Commission and making certain changes in its membership and procedure; providing for appeals to the courts of common pleas from orders assessing damages for coal required to be left in place; and further clarifying the provisions of the act.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1605, (Senate Bill No. 32), entitled

An Act to facilitate vehicular traffic between the eastern and western sections of the Commonwealth by providing for the construction, operation and maintenance of a turnpike from a point at or near Irwin in Westmoreland County, the western terminus of the turnpike heretofore constructed by said commission, to a point on the western boundary line of the Commonwealth of Pennsylvania touching on the State of Ohio, or the State of West Virginia, and conferring powers and imposing duties on the Pennsylvania Turnpike Commission; authorizing the issuance of turnpike revenue bonds of the Commonwealth, payable solely from tolls, to pay the cost of such turnpike; providing that no debt of the Commonwealth shall be incurred in the exercise of any of the powers granted by this act; providing for the collection of tolls for the payment of such bonds and for the cost of maintenance, operation and repair of the turnpike; making such turnpike bonds exempt from taxation; constituting such bonds legal investments in certain instances; requiring suits against the commission to be brought in Dauphin County; prescribing conditions upon which such turnpike shall become free; providing for grade separations, grade changes and relocation and restoration of public roads and State highways affected by the turnpike; providing for condemnation; granting certain powers and authority to municipal subdivisions and agencies of the Commonwealth to cooperate with the commission; and authorizing the issuance of turnpike revenue refunding bonds.

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1551, (Senate Bill No. 551), entitled:

An Act to amend route 25008 of section two of the act approved the first day of June one thousand nine hundred and thirty-three (P. L. 1172) entitled "An act establishing certain streets in boroughs and incorporated towns as State highways and providing for their construction and maintenance at the expense of the Commonwealth."

And said bill having been read at length the first time,
Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1552, (Senate Bill No. 552), entitled:

An Act to abolish and repeal route 25008 in Girard Township Erie County established by the act approved the twenty-second day of June one thousand nine hundred and thirty-one (Act No. 203) entitled "An act establishing certain township roads as State highways authorizing their construction maintenance and improvement under certain conditions and restrictions limiting the obligation of

certain structures located on such highways conferring certain powers upon the Department of Highways and local authorities persons and associations and corporations for sharing the cost of the maintenance and construction of such highways and making an appropriation to carry out the provisions of said act."

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1096, entitled:

An Act to regulate the practice of general contracting in Pennsylvania; to establish a State Registration Board for Contractors, and to define its powers and duties; to provide the method of obtaining a certificate of registration to engage in the practice of general contracting, and to fix fees for such certificates; to dispose of the moneys raised; to provide the method of suspension and cancellation of such certificate of registration; and to prescribe the punishment for violation of the provisions of this act.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 460, entitled:

An Act converting the State teachers' colleges and the Cheyney Training School for Teachers into advanced technical and trade schools to be known as "Pennsylvania State Trade School Defense Training Centers," to train men for defense work; providing for admissions to and regulation of such schools and alteration and equipment of buildings therefor; and conferring powers and imposing duties on certain State departments and agencies.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

BILLS NOT ON FILE

The SPEAKER. The following bills on first reading are not on file and will therefore be passed over: House Bill No. 771, Printer's No. 712; House Bill No. 267, Printer's No. 713; House Bill No. 571, Printer's No. 697; House Bill No. 1429, Printer's No. 699; House Bill No. 1572, Printer's No. 700; House Bill No. 573, Printer's No. 708; House Bill No. 1375, Printer's No. 709; House Bill No. 957, Printer's No. 710; House Bill No. 1604 (Senate Bill No. 352), Printer's No. 330 and House Bill No. 1191, Printer's No. 711.

REPORTS FROM COMMITTEES

Mr. POWERS, from the Committee on Cities-Second Class, reported as committed, House Bill No. 1657, entitled:

An Act to amend sections one and four of the act, approved the twelfth day of July, one thousand nine hundred and thirty-five (P. L. 722), entitled "An act authorizing cities of the second class to issue and sell short term promissory notes," by providing that cities of the second class may issue and sell short term promissory notes to raise funds for any lawful purpose; and further providing that said short term notes may be paid and funded out of the proceeds of bonds issued and sold for the authorized purpose.

Mr. SARRAF, from the Committee on Cities-Second Class, reported as committed House Bill No. 1658, entitled:

An Act to further amend the first paragraph of section one of article fifteen of the act, approved the seventh day of March, one thousand nine hundred and one (P. L. 20),

entitled "An act for the government of cities of the second class," by further regulating the manner of letting contracts relating to city affairs.

BILLS ON FIRST READING

Mr. POWERS asked and obtained unanimous consent for House Bill No. 1657, to be read for the first time.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1657, entitled:

An Act to amend section one and four of the act, approved the twelfth day of July, one thousand nine hundred and thirty-five (P. L. 722), entitled "An act authorizing cities of the second class to issue and sell short term promissory notes," by providing that cities of the second class may issue and sell short term promissory notes to raise funds for any lawful purpose; and further providing that said short term notes may be paid and funded out of the proceeds of bonds issued and sold for the authorized purpose.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

Mr. SARRAF asked and obtained unanimous consent for House Bill No. 1658, to be read for the first time.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 1658, entitled:

An Act to further amend the first paragraph of section one of article fifteen of the act, approved the seventh day of March, one thousand nine hundred and one (P. L. 20), entitled "An act for the government of cities of the second class," by further regulating the manner of letting contracts relating to city affairs.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

BILL SIGNED BY SPEAKER

Bills numbered and entitled as follows having been prepared for presentation to the Governor, and the same being correct, the titles were publicly read as follows:

House Bill No. 609.

An Act to amend section four hundred thirty-eight of the act approved the second day of May one thousand nine hundred twenty-nine (P. L. 1278) entitled "An act relating to counties of the second third fourth fifth sixth seventh and eighth classes and revising amending and consolidating the laws relating thereto" changing the qualifications of historical societies to receive county appropriations

Whereupon,

The SPEAKER, in the presence of the House, signed the same.

SENATE MESSAGE

CONCURRENCE IN HOUSE RESOLUTION No. 79

The Clerk of the Senate being introduced, informed that the Senate has concurred in the resolution from the House of Representatives as follows:

In the House of Representatives, April 5, 1941.

Whereas, The 11th day of October, 1779 is the date in American history of the heroic death of Brigadier General Casimir Pulaski, who died from wounds received on October 9th, 1779, at the siege of Savannah, Georgia; and

Whereas, The States of Arkansas, California, Connecticut, Delaware, Illinois, Indiana, Kentucky, Louisiana, Maryland, Massachusetts, Michigan, Minnesota, Missouri, Nebraska, New Hampshire, New Jersey, New York, Nevada, Ohio, South Carolina, Tennessee, Texas, West Virginia, Wisconsin, and other States of the Union, through legislative enactment, designated October 11th of each year as "General Pulaski's Memorial Day"; and

Whereas, It is fitting that the recurring anniversary of this day be commemorated with suitable patriotic and public exercises in observing and commemorating the heroic death of this great American hero of the Revolutionary War; therefore be it

Resolved (if the Senate concur), That the General Assembly of the Commonwealth of Pennsylvania hereby requests the Governor of the Commonwealth of Pennsylvania by virtue of the authority vested in him to issue a proclamation designating October 11, 1941 as "General Pulaski's Memorial Day," so the memory of this great man may be appropriately honored.

COMMUNICATION FROM THE GOVERNOR

The Secretary to the Governor being introduced, presented a communication in writing from His Excellency the Governor, which was read as follows:

APPROVAL OF RESOLUTION RECALLING HOUSE BILL No. 1098.

Commonwealth of Pennsylvania,
Governor's Office, Harrisburg, May 22, 1941.

To the Honorable, the House of Representatives of the Commonwealth of Pennsylvania:

I have the honor to inform you that I have this day approved and signed a resolution of the House of Representatives and Senate recalling from the Governor House Bill No. 1098, Printer's No. 296, for the purpose of amendment.

Accordingly, the original bill is herewith returned.

ARTHUR H. JAMES.

COMMUNICATION AND BILL LAID ON TABLE

Mr. SARRAF. Mr. Speaker, I move that the communication together with the bill be laid on the table.

The motion was agreed to.

BILL PASSED OVER

There being no objection House Bill No. 1537, Senate Bill No. 381, Printer's No. 233, was passed over at the request of Mr. ACHTERMAN.

BILLS ON SECOND READING

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1521, entitled:

An Act to amend section two and clause (b) of section four of the act approved the twenty-fourth day of June one thousand nine hundred and thirty-seven (P. L. 2051) entitled "An act relating to public assistance providing for and regulating assistance to certain classes of persons designated and defined as dependent children aged persons blind persons and other persons requiring relief providing for the administration of this act by the Department of Public Assistance to cooperate with and to accept and disburse for this purpose authorizing the Department of Public Assistance to cooperate with and to accept and disburse moneys received from the United States Government for assistance to such persons providing for the liquidation of the State Emergency Relief Board Boards of Trustees of the Mothers' Assistance Fund and Boards of Trustees

of Pension Fund for the Blind and repealing laws relating to mothers' assistance pensions for the blind old age assistance and the State Emergency Relief Board" as amended eliminating from said act the provisions requiring milk to be furnished as a necessary part of assistance

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 667, entitled:

An Act creating an independent board to be known as The Regulatory Board of Review; conferring powers and duties on said Board, describing procedure on appeals to said Board and to the courts of common pleas; and making an appropriation.

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1545, entitled:

An Act to amend section one of the act approved the twenty-seventh day of May one thousand nine hundred and thirty-seven (P. L. 901) entitled "An act for the protection of producers of farm produce providing for the licensing bonding or holding collateral of and the regulation of certain dealers in farm produce as herein defined within this Commonwealth conferring powers and imposing duties on the Department of Agriculture providing for appeals and injunctions and prescribing penalties" by redefining the term dealer

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1489, entitled:

An Act to amend sections six eleven twelve sixteen and twenty-one of the act approved the twenty-first day of April one thousand nine hundred and thirty-seven (P. L. 318) entitled "An act relating to the protection of agriculture and horticulture including all field crops vegetables trees shrubs vines florist and nursery stock and all other plants and parts or products thereof from plant pests and revising consolidating and changing the law relating thereto defining the powers and duties of the Department of Agriculture relating thereto providing penalties and repealing present laws" further regulating the business of dealing in and the transportation and sale of nursery stock coming from without the Commonwealth

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1350, entitled:

An Act validating certain deeds and conveyances made by trustees without setting forth their authority to convey

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1346, entitled:

An Act designating certain days of each year as Arbor Days and Bird Days one of which days shall be the ninth day of April except when the ninth day of April falls on Saturday Sunday or Good Friday providing that the week of the ninth of April be proclaimed as Conservation Week and directing suitable observance of Arbor Days and Bird Days in public schools under the direction of superintendents and teachers

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1550, (Senate Bill No. 345), entitled:

An Act to amend subsection (a) of section sixteen of the act, approved the seventh day of June, one thousand nine hundred and seventeen (P. L. 415), entitled "An act relating to the qualification, jurisdiction, powers, and duties of registers of wills, and regulating proceedings before said registers, and the costs thereof, the effects of their acts, and appeals therefrom," decreasing the period within which appeals may be taken from decrees of registers of wills probating or refusing to probate wills.

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1655, (Senate Bill No. 141), entitled:

An Act providing that a juvenile court adjudication against a juvenile shall not bar his appointment to a position with the Commonwealth or its political subdivisions

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1548, (Senate Bill No. 223), entitled:

An Act to amend section four of the act, approved the twenty-eighth day of May, one thousand nine hundred thirty-seven (P. L. 1019), entitled "An act relating to statutory laws; prescribing an enacting clause for statutes; fixing the effective date and time of statutes hereafter enacted; providing for notice of application for local and special legislation, for the correction of errors in statutes, and for the printing and publication of statutes; prescribing rules for the interpretation of statutes, defining certain words and phrases when used in statutes; and prescribing rules for the construction and operation of amendments, re-enactments and repeals of statutes," changing the effective date of laws affecting budgets of political subdivisions.

And said bill having been read at length the second time and agreed to,

Ordered, To be transcribed for a third reading.

Agreeably to order,

The House proceeded to the second reading and consideration of House Bill No. 1385, (Senate Bill No. 507), entitled:

An Act to apportion the State into congressional districts

The first section was read.

On the question,

Will the House agree to the section?

Mr. O'CONNOR. Mr. Speaker, I desire to offer the following amendments.

The amendments were read by the Clerk as follows:

Amend Section 1, page 6, line 19 by striking out the words "Clinton, Lycoming" and inserting in lieu thereof the following: "Indiana, Jefferson, Elk".

Amend Section 1, page 6, line 26 by striking out the words "Warren, Elk" and insert in lieu thereof the following: "Armstrong".

Amend Section 1, page 7, line 4 by striking out the word "Clearfield" and insert in lieu thereof the following: "Clinton, Lycoming".

Amend Section 1, page 7, line 12 by striking out "Armstrong, Indiana, Jefferson" and insert in lieu thereof the following: "Clearfield".

Amend Section 1, page 7, line 16 by inserting after the word "Erie" the following: "Warren".

On the question,

Will the House agree to the amendment?

Mr. WOODSIDE. Mr. Speaker, may I ask that the bill along with the amendments be laid on the table temporarily to give the Members an opportunity to examine them and their effect? These amendments affect the counties of Clinton, Lycoming, Indiana, Jefferson, Warren, Armstrong, Erie and probably a number of others. The Members ought to have some opportunity to examine them and have the data before them. I think the clerk should read the amendments again, giving the Members an opportunity to write them into the bills, and then have an opportunity to examine them for a few moments before they are voted upon. We could move that the bill be laid on the table or else that the Chair could let the matter go over and take it up later.

The SPEAKER. The Chair will instruct the Clerk to read the amendments again.

The amendments were read by the Clerk.

Mr. WOODSIDE. May I make reference, Mr. Speaker, to the fact that this is the Congressional appointment bill, Printers No. 292 of the Senate file.

Mr. ACHTERMAN. Mr. Speaker, the bill as it is now amended before this House makes very little change in the state of Pennsylvania in relation to the Congressional districts. The bill as it was reported by the Committee to this House leaves the Congressional districts in the state the same as they were heretofore, and as a matter of fact now are, with the exception of four counties. The bill as it is before the House affects the counties of Berks, Lehigh, Montgomery and Bucks, making the counties of Berks and Lehigh one Congressional district, and the counties of Bucks and Montgomery one Congressional district.

In those four counties heretofore there have been three Congressional districts. We have approached the problem with the thought of causing the least amount of disturbance in the state of Pennsylvania. As the members know, of course, the State of Pennsylvania will be losing one congressman. We have felt that political ties, familiarity with territory, the close cooperation between the individuals living in the respective counties in the present Congressional districts, should be considered. It is true, of course, we were put in the position that there was necessarily an adjustment,—it could not be otherwise when you lose a

Congressman. I believe the bill as it was reported from the Committee of this House has really solved the problem of causing the least amount of disturbance in the state of Pennsylvania. If you were to accept the amendments before you, you would proceed to disrupt a number of counties mentioned in the amendments and you would not only do that, you would cause a disruption in those counties and a change of political ties and lineups without having accomplished anything. In other words you would be just shifting around the counties. Of course these people could get acquainted with the new faces, new individuals and new public officials without having solved any problem of moment, and I am saying to the membership of this House that these amendments should be defeated and I am asking you to vote "no" on them.

Mr. O'CONNOR. Mr. Speaker, in offering the amendments now before you, I wish to state that they too do not create any disturbance among the counties because my amendments propose simply to shift the counties in the five districts as they are now composed. The amendments change the lineup of the counties in the sixteenth, twentieth, twenty-third, twenty-sixth and twenty-eighth districts as they are listed in the bill now before the House for consideration.

These five districts at the present time are always represented by Republican congressmen. Under the proposed amendments that I offer here, each district will still remain a Republican district. I believe that it is the purpose of the Congressional Reapportionment Act to make at least some little attempt to apportion our state equitably and justly and not politically.

Under the present bill before the House, the Sixteenth Congressional District will have a total population of 244,920; under my amendment it will have a population of 285,117.

The Nineteenth District under the bill now being considered will have a population of 324,857; under my amendment, they will have a population of 290,465.

The Twenty-third District in the bill now before you has a population of 285,060; under my amendment it will have a population of 321,156.

In the Twenty-sixth District, in the bill now before the House, and this is my own district, the population is 428,490, the second largest in Pennsylvania. Under the amendments, which I have proposed, it will have a population of 305,553. The Twenty-eighth District in the bill before the House now has a population of 252,533, and under my amendments the population would be 295,422.

I believe, Mr. Speaker and Members of the House, this is a better arrangement of the districts, a more equitable arrangement, and I ask the Members of the House to vote for these amendments.

On the question recurring,

Will the House agree to the amendments?

They were not agreed to,

The section was agreed to.

The second, third and fourth sections and title were separately read and agreed to.

And said bill having been read at length the second time and agreed to as amended.

Ordered, To be transcribed for a third reading.

BILLS PASSED OVER

The SPEAKER. The following bills are not on file and will be passed over: House Bill No. 678, Printer's No. 719;

House Bill No. 811, Printer's No. 390; House Bill No. 830, Printer's No. 720; House Bill No. 831, Printer's No. 721; House Bill No. 1208 (Senate Bill No. 80), Printer's No. 331, amended bills on second reading. House Bill No. 610, Printer's No. 701, bill on final passage recalled from the Governor will also be passed over.

There being no objection House Bill No. 1355, Printer's No. 609, was passed over at the request of the SPEAKER.

There being no objection House Bill No. 1094, Printer's No. 659, was passed over at the request of the SPEAKER.

BILL NOT ON FILE

The SPEAKER. House Bill No. 849, Printer's No. 707, is not on file and will be passed over.

BILLS PASSED OVER

There being no objection House Bill No. 1444, Senate Bill No. 315, Printer's No. 184, was passed over at the request of the SPEAKER.

There being no objection House Bill No. 814, Printer's No. 646 was passed over at the request of the SPEAKER.

There being no objection House Bill No. 1210, Senate Bill No. 24, Printer's No. 291, was passed over at the request of Mr. REUBEN E. COHEN.

BILLS ON THIRD READING

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 1512, as follows:

An Act to improve the condition of the blind in the Commonwealth of Pennsylvania by providing for vending and refreshment stands in public and private buildings to be operated by blind persons empowering the State Council for the Blind to do all things necessary for the establishment maintenance and supervision of such stands and to select and provide for the compensation of suitable blind operators therefor authorizing the State Council for the Blind to designate persons to operate stands in Federal buildings under authority of any act of Congress authorizing officers and agencies in charge of State county or municipal buildings to allow the establishment and operation of stands herein creating a revolving fund in the State Treasury to be used for the purposes of the act and making an appropriation

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

Section 1 The State Council for the Blind is hereby directed and authorized to do any or all of the following for the purpose of further improving the condition of the blind in this Commonwealth

(1) To make a survey of all Federal State county municipal and other buildings within the Commonwealth of Pennsylvania for the purpose of ascertaining whether a vending or refreshment stand can be profitably and satisfactorily operated by a blind person in such building.

(2) To purchase construct install and maintain vending or refreshment stands in such buildings when deemed advisable for operation by blind persons and to purchase and supply any accessories equipment or merchandise necessary for the installation or operation of such stands

(3) To select suitable blind persons to operate such stands and also to license or otherwise designate blind persons to operate stands in Federal buildings under authority of any act of Congress

(4) To cooperate with any Federal State county or municipal officer or agency for the purpose of furthering the objectives of this act and to enter into all necessary contracts agreements and leases with such officers or agencies or with any private individual or corporation

(5) To adopt any rules and regulations to make any

expenditures and to retain any employe necessary and proper for carrying out the provisions of this act Wherever feasible the persons employed in administering this act shall be blind persons

Section 2 The State Council for the Blind shall retain title to and control over any stands accessories equipment or merchandise purchased or furnished under the provisions of this act and may replace repair or dispose of any such stands equipment merchandise or accessories as conditions may warrant

Section 3 No person shall be selected for the operation of stands unless

(1) The vision of such person in the better eye with correction does not exceed 20/200

(2) Such person is a citizen of the United States who has resided within the Commonwealth for a period of at least one year

Any person selected as operator of a vending or refreshment stand may be replaced for failure to operate such stand in a proper and satisfactory manner or for violation of any rules or regulations of the State Council for the Blind

During emergencies or until a satisfactory blind person can be secured the State Council for the Blind may operate vending and refreshment stands with other than blind attendants

Section 4 The State Council for the Blind is hereby authorized to supervise the operation of all vending and refreshment stands to collect moneys from the operators of such stands and to pay over to said operators such compensation as may be fixed by rule and regulation

Section 5 The officers or agency having charge of or control of any State county or municipal building are hereby authorized to permit the establishment and operation therein of vending or refreshment stands for use of blind persons and to enter into agreements or leases with the State Council for the Blind relative to such stands No rentals shall be charged on account of the operation of such stands in any State county or municipal building and preference shall be afforded to the State Council for the Blind with respect to the establishment of any such stands

Section 6 There is hereby created in the State Treasury a revolving fund to be designated as the "Employment Fund for the Blind" which shall be used by the State Council for the Blind in carrying out the purposes of this act All moneys in said fund from time to time are hereby appropriated to the State Council for the Blind for such purposes and shall be paid without further appropriation under requisition and warrant drawn on the State Treasurer in the usual manner

All moneys received from the operation of vending or refreshment stands and any contributions gifts or grants made to further the purposes of this act shall be paid into said "Employment Fund for the Blind" which moneys shall thereafter be available in the manner and for the purposes aforesaid

Section 7 The sum of twenty thousand dollars (\$20,000) is hereby appropriated to be paid into the "Employment Fund for the purposes hereinbefore specified

Section 8 The provisions of this act shall become effective immediately upon final enactment

And said bill having been read at length the third time, considered and agreed to,

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—165

Achterman,	French,	Marks,	Rhea,
Allmond,	Gallagher,	Maxwell,	Riley,
Auker,	Gerard,	McClanaghan,	Rooney,
Baker,	Gillan,	McClester,	Rose, S.,
Balthaser,	Goodwin,	McDermott,	Rosenfeld,
Baughner,	Greenwood,	McDowell,	Royer,
Bentley,	Gross,	McFall,	Rush,
Bentzel,	Gryskewicz,	McGrath,	Sarra,

Boles,	Gyger,	McIntosh,	Scanlon,
Boney,	Habbyshaw,	McKinney,	Schwab,
Bradley,	Haberlen,	McLanahan,	Serrill,
Brown,	Haines,	McLane,	Shaffer,
Brunner, P. A.	Hall,	McMillen,	Shaw,
Burns,	Hamilton,	Melchiorre,	Shepard,
Burris,	Hare,	Monks,	Skale,
Chervenak,	Harkins,	Mooney,	Stine,
Chudoff,	Harris,	Moran,	Stockham,
Cochran,	Heatherington,	Moul,	Tarr,
Cohen, M. M.,	Hering,	Muir,	Tate,
Cohen, R. E.,	Herman,	Munley,	Taylor,
Cook,	Hersch,	Nunemacher,	Thompson, E. F.,
Cordier,	Hewitt,	O'Brien,	Trout,
Corrigan,	Holland,	O'Connor,	Van Allsburg,
Croop,	Huntley,	O'Mullen,	Verona,
Cullen,	Jefferson,	O'Neill,	Vincent,
Dalrymple,	Jones, G. E.,	Owens,	Vogt,
Dennison,	Jones, P. N.,	Petrosky,	Welingartner,
DiGenova,	Keenan,	Pettit,	Wells,
Dix,	Kenehan,	Polaski,	Welsh, E. B.,
D'Ortona,	Kline,	Polen,	Welsh, M. J.,
Duffy,	Knoble,	Powers,	Wilkinson,
Early,	Kolankiewicz,	Prosen,	Williams,
Elder,	Komorowski,	Rausch,	Winner,
Elliot,	Lee, E. A.,	Readinger,	Wolf,
Ely,	Leonard,	Reagan,	Wood, L. H.,
Falkenstein,	Lesko,	Reese, D. P.,	Wood, N.,
Finestone,	Leydic,	Reese, R. E.,	Woodring,
Finnerty,	Lichtenwalter,	Regan,	Wright,
Fiss,	Longo,	Reynolds,	Yeakel,
Flynn,	Lovett,		Yester,
	Malloy,		Kilroy, Speaker

NAYS—0

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 1111, (Senate Bill No. 329), as follows:

An Act to amend clause (a) of section twenty of the act approved the second day of May one thousand nine hundred twenty-five (P. L. 448) entitled "An act relating to fish and amending revising consolidating and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth" fixing the time of day that the open season shall begin for charr commonly called brook trout and any species of trout except lake or salmon trout and prohibiting any fishing whatsoever in certain stocked streams for a prescribed period prior to the hour when such open season begins

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

Section 1 Clause (a) of section twenty of the act approved the second day of May one thousand nine hundred twenty-five (P. L. 448) entitled "An act relating to fish and amending revising consolidating and changing the law relating to fish in the inland waters and the boundary lakes and boundary rivers of the Commonwealth" as amended by the act approved the twenty-fourth day of June one thousand nine hundred thirty-nine (P. L. 834) is hereby further amended to read as follows

Section 20 Closed Seasons The following seasons are hereby established for

(a) Charr commonly called brook trout or any species of trout except lake or salmon trout [from] beginning on the first day of August to [the fourteenth] five o'clock antemeridian on the fifteenth day of April next following [both dates inclusive] There shall be no fishing of any sort whatsoever between the hour of five o'clock post meridian on the fourteenth day of April and the hour of five o'clock antemeridian on the fifteenth day of April

in any stream which has been stocked by the board with any of the fish for which this paragraph prescribes a season

Section 2 This act shall become effective immediately upon final enactment

And said bill having been read at length the third time, considered and agreed to.

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—165

Achterman,	Gallagher,	Maxwell,	Riley.
Allmond,	Gerard,	McClanaghan,	Rooney.
Auker,	Gillan,	McClester,	Rose, S.
Baker,	Goodwin,	McDermott,	Rosenfeld.
Balthaser,	Greenwood,	McDowell,	Rover,
Baugher,	Gross,	McFall,	Rush,
Bentley,	Gryskewicz,	McGrath,	Sarrafi,
Bentzel,	Gyger,	McIntosh,	Scanlon,
Boles,	Habbyshaw,	McKinney,	Schwab,
Boney,	Haberlen,	McLanahan,	Serrill,
Bradley,	Haines,	McLane,	Shaffer,
Brown,	Hall,	McMillen,	Shaw,
Brunner, P. A.,	Hamilton,	Melchiorre,	Shepard,
Burns,	Hare,	Mihm,	Stine,
Burris,	Harkins,	Modell,	Stockham,
Chervenak,	Harris,	Monks,	Tarr,
Chudoff,	Heatherington,	Mooney,	Tate,
Cochran,	Hering,	Moran,	Taylor,
Cohen, M. M.,	Herman,	Moul,	Thompson, E. F.,
Cohen, R. E.,	Hersch,	Muir,	Trout,
Cook,	Hewitt,	Munley,	VanAllsburg,
Cordier,	Holland,	Nunemacher,	Verona,
Corrigan,	Huntley,	O'Brien,	Vinent,
Croop,	Jefferson,	O'Connor,	Vogt,
Cullen,	Jones, G. E.,	O'Mullen,	Weingartner,
Dairyple,	Jones, P. N.,	O'Neill,	Weiss,
Dennison,	Keenan,	Owens,	Welsh, E. B.,
DiGenova,	Kenehan,	Petrosky,	Welsh, M. J.,
Dix,	Kline,	Pettit,	Wilkinson,
D'Ortona,	Knoble,	Polaski,	Williams,
Duffy,	Kolankiewicz,	Polen,	Winner,
Early,	Komorofski,	Powers,	Wolf,
Elder,	Lee, E. A.,	Prosen,	Wood, L. H.,
Elllott,	Leonard,	Rausch,	Wood, N.,
Ely,	Lesko,	Readinger,	Woodring,
Falkenstein,	Leydic,	Reagan,	Wright,
Finestone,	Lichtenwalter,	Reese, D. P.,	Yeakel,
Finnerty,	Longo,	Reese, R. E.,	Yester,
Fiss,	Lovett,	Regan,	Kilroy, Speaker
Flynn,	Malloy,	Reynolds,	
French,	Marks,	Rhea,	

NAYS—0

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk return it to the Senate with information that the House has passed it with amendments in which the concurrence of the Senate is requested.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 231, as follows:

An Act to reenact and amend the title and the act approved the sixteenth day of May one thousand nine hundred thirty-five (P. L. 208) entitled as amended "An act to provide revenue for State purposes by imposing an excise tax for a limited period of time on the net incomes of certain corporations joint-stock associations and limited partnerships providing for the assessment collection settlement and resettlement of taxes and reviews and appeal therefrom conferring powers and imposing duties on certain persons corporations joint-stock associations limited partnerships

State and county officers boards and departments making an appropriation and providing penalties" as previously reenacted and amended by extending the provisions of the act for a further limited period of time

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

Section 1 The title and all the sections of the act approved the sixteenth day of May one thousand nine hundred thirty-five (P. L. 208) entitled as amended "An act to provide revenue for State purposes by imposing an excise tax for a limited period of time on the net incomes of certain corporations joint-stock associations and limited partnerships providing for the assessment collection settlement and resettlement of taxes and reviews and appeal therefrom conferring powers and imposing duties on certain persons corporations joint-stock associations limited partnerships State and county officers boards and departments making an appropriation and providing penalties" as last reenacted and amended by the act approved the fifth day of May one thousand nine hundred thirty-nine (P. L. 64) are hereby reenacted and further amended to read as follows

An Act to provide revenue for State purposes by imposing an excise tax for a limited period of time on the net incomes of certain corporations joint-stock associations and limited partnerships providing for the assessment collection settlement and resettlement of taxes and reviews and appeal therefrom conferring powers and imposing duties on certain persons corporations joint-stock associations limited partnerships State and county officers boards and departments making an appropriation and providing penalties

Section 1 Short Title Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That this act shall be known and may be cited as the "Corporate Net Income Tax Act"

Section 2 Definitions The following words terms and phrases when used in this act shall have the meaning ascribed to them in this section except where the context clearly indicates a different meaning

"Corporation" A corporation having capital stock joint-stock association or limited partnership either organized under the laws of this Commonwealth the United States or any other state territory or foreign country or dependency and doing business in his Commonwealth or having capital or property employed or used in this Commonwealth by or in the name of itself or any person partnership association limited partnership joint-stock association or corporation The word "corporation" shall not include building and loan associations banks bank and trust companies national banks savings institutions trust companies title insurance companies beneficial life and limited life insurance companies mutual fire mutual casualty and mutual life insurance companies and foreign stock companies registered in this Commonwealth and therein engaged in doing business as life fire and casualty insurance companies and surety companies

"Department" The Department of Revenue of this Commonwealth

"Net income" 1 In case the entire business of the corporation is transacted within this Commonwealth net income for the calendar year or fiscal year as returned to and ascertained by the Federal Government subject however to any correction thereof for fraud evasion or error as finally ascertained by the Federal Government Provided That additional deductions shall be allowed from net income on account of any Federal taxes paid during such calendar or fiscal year for the preceding calendar or fiscal year or accrued during such calendar or fiscal year for such year as the case may be and on account of any dividends received from any other corporation And provided further That in the case of stock life fire casualty and indemnity insurance companies doing business on the mutual or participating plan the term "net income" shall not include the dividends paid to policyholders out of net income

2 In case the entire business of any corporation other than a corporation engaged in doing business as an insurance or surety company is not transacted within this Commonwealth the tax imposed by this act shall be based upon such portion of the net income of such corporation for the fiscal or calendar year as defined in clause one hereof as may be determined by allocations and apportionments made as follows

(a) Gains realized from the sale of capital assets if such assets consist of real estate or tangible personal property situated in the Commonwealth shall be allocated to this Commonwealth

(b) Gains realized from the sale of capital assets if such assets consist of real estate or tangible personal property situated outside of the Commonwealth shall not be allocated in any part to this Commonwealth

(c) The remainder of such net income shall be divided into three equal parts

(1) Of one-third such portion shall be attributed to business carried on within this Commonwealth as shall be found by multiplying said one-third by a fraction whose numerator is the value of the corporation's tangible property situated within this Commonwealth and whose denominator is the value of all the corporation's tangible property wherever situated

(2) Of one-third such portion shall be attributable to business carried on within the Commonwealth as shall be found by multiplying said one-third by a fraction whose numerator is the expenditures of the corporation for wages salaries commissions and other compensation to its employes and assignable to this Commonwealth as hereinafter provided and whose denominator is the total expenditures of the corporation for wages salaries commissions and other compensation to all its employes

(3) Of the remaining third such portion shall be attributed to business carried on within the Commonwealth as shall be found by multiplying said third by a fraction whose numerator is the amount of the taxpayer's gross receipts from business assignable to this Commonwealth as hereinafter provided and whose denominator is the amount of the taxpayer's gross receipts from all its business

In cases where only two of the foregoing three rules are applicable the remainder of the net income of the corporation shall be divided into two equal parts only each of which shall be apportioned in accordance with one of the remaining two rules If only one of the three rules is applicable the part of the net income received from business carried on within the Commonwealth shall be determined solely by that rule

The amount assignable to this Commonwealth of expenditures of the corporation for wages salaries commissions or other compensation to its employes shall be such expenditures for the taxable year as represent the wages salaries commissions or other compensation of employes not chiefly situated at connected with or sent out from premises for the transaction of business maintained by the corporation outside the Commonwealth

The amount of the corporation's gross receipts from business assignable to this Commonwealth shall be the amount of its gross receipts for the taxable year from

(1) sales fees and commissions except those negotiated or effected in behalf of the corporation by agents or agencies chiefly situated at connected with or sent out from premises for the transaction of business maintained by the taxpayer outside of the Commonwealth (2) rentals or royalties from property situated or from the use of patents within this Commonwealth and (3) dividends and interest except such dividends and interest attributable to the business conducted on premises maintained by the taxpayer outside the Commonwealth If a corporation maintains an office warehouse or other place of business in a state other than this Commonwealth for the purpose of reducing its tax under this subsection the department shall in determining the amount of its gross receipts from business assignable to this Commonwealth include therein the gross receipts attributed by the corporation to the business conducted at such place of business in another state

A rule shall not be deemed to be inapplicable merely because all the tangible property or the expenditures of a corporation for wages salaries commissions or other compensation or the gross receipts of the corporation are found to be situated incurred or received without the Commonwealth

3 In case the entire business of any corporation engaged in doing business as an insurance or surety company is not transacted within this Commonwealth the tax imposed by this act shall be based upon such portion of the net income of such corporation for the fiscal or calendar year as defined in clause one hereof as shall be attributed to business transacted within this Commonwealth by multiplying such net income by a fraction of which the numerator is the gross premiums received from business transacted within the Commonwealth as hereinafter defined and of which the denominator is the amount of the gross premiums received from all its business "Gross Premiums" shall mean the amount of dues fees and premiums stated in the policy contracts and shall include gross premiums of every character and description received during the taxable year from all underwriting activities whether said premiums were received in money or in the form of notes credits or any other substitute for money less the following deductions

(a) All premiums returned on policies cancelled or not taken

(b) In the case of stock companies with participating features an additional deduction for that portion of the premiums returned to the policyholders

(c) In the case of life insurance companies an additional deduction for dividends declared and actually used by policyholders in payment of renewal premiums

"Gross premiums received from business transacted in the Commonwealth" shall mean gross premiums received from policies and annuities written on property or risks located or resident in this Commonwealth whether such premiums were collected in this Commonwealth or elsewhere

"Persons" Every natural person association or corporation Whenever used in any clause prescribing and imposing a fine or imprisonment or both the term "person" as applied to associations shall mean the partners or members thereof and as applied to corporations the officers thereof

The singular shall include the plural and the masculine shall include the feminine and neuter

Section 3 Imposition of Tax Every corporation shall be subject to and shall pay for the privilege of doing business in this Commonwealth or having capital or property employed or used in this Commonwealth by or in the name of itself or any person partnership association limited partnership joint-stock association or corporation a State excise tax at the rate of six per centum per annum upon each dollar of net income of such corporation received by and accruing to such corporation during the calendar year one thousand nine hundred thirty-five except where a corporation reports to the Federal Government on the basis of a fiscal year and has certified such fact to the department as required by section 4 of this act in which case such tax at the rate of six per centum shall be levied collected and paid upon all net income received by and accruing to such corporation during the fiscal year commencing in the calendar year one thousand nine hundred and thirty-five and ending in the calendar year one thousand nine hundred thirty-six a similar tax at the rate of ten per centum per annum upon each dollar of the net income of such corporation received by and accruing to such corporation during the calendar year one thousand nine hundred thirty-six except where a corporation reports to the Federal Government on the basis of a fiscal year and has certified such fact to the department as required by section four of this act in which case such tax at the rate of ten per centum shall be levied collected and paid upon all net income received by and accruing to such corporation during the fiscal year commencing in the calendar year one thousand nine hundred thirty-six and ending in the calendar year one thousand nine hundred thirty-seven and a similar tax at the rate of seven per centum per annum upon each dollar of the net income

of such corporation during the calendar years one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine and one thousand nine hundred forty one thousand nine hundred forty-one and one thousand nine hundred forty-two except when a corporation reports to the Federal Government on the basis of a fiscal year and has certified such fact to the department as required by section four of this act in which case such tax at the rate of seven per centum shall be levied collected and paid upon all net income received by and accruing to such corporation during the fiscal years commencing in the calendar years one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine and one thousand nine hundred forty one thousand nine hundred forty-two

The tax hereby imposed shall be in addition to all taxes now imposed on any corporation under the provisions of existing laws

Section 4 Report and Payment of Tax For the purpose of ascertaining the amount of tax payable under this act it shall be the duty of every corporation liable to pay tax under this act on or before the fifteenth day of April one thousand nine hundred thirty-six one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine one thousand nine hundred forty and one thousand nine hundred forty-one one thousand nine hundred forty-two and one thousand nine hundred forty-three to transmit to the department upon a form prescribed prepared and furnished by the department a report under oath or affirmation of its president vice-president or other principal officer and of its treasurer or assistant treasurer of net income taxable under the provisions of this act Such report shall set forth

(a) A true copy of its return to the Federal Government of the annual net income arising or accruing in the calendar or fiscal year next preceding or such part or portions of said return as the department may designate

(b) If no return was filed with the Federal Government the report made to the department shall show such information as would have been contained in a return to the Federal Government had one been made and

(c) Such other information as the department may require

The failure of any corporation liable to pay tax under this act to procure or receive any report form shall not excuse it from making a report

Every corporation upon the date its report is required herein to be made shall pay to the department not less than one-half of the tax due to the Commonwealth by it for such preceding year and the remaining one-half of such tax shall be paid within the thirty days next succeeding and except as otherwise provided by law no extension of time for the filing of any report granted by the department shall extend the date any tax imposed by this act shall be due and payable The amount of all taxes imposed under the provisions of this act not paid on or before the times as above provided shall bear interest at the rate of six (6) per centum per annum from the date they are due and payable until sixty (60) days after settlement and thereafter at the rate of twelve (12) per centum per annum until paid except that any taxes found due as the result of an appeal to the court of common pleas or any appellate court shall bear interest at the rate of six per centum per annum from the date such taxes are due and payable until paid Provided however That any corporation may pay the full amount of such tax or any part thereof together with interest due to the date of payment without prejudice to its right to present and prosecute a petition for resettlement a petition for review or an appeal to court If it be thereafter determined that such taxes were overpaid the department shall enter a credit to the account of such corporation which may be used by it in the manner prescribed by law

If the officers of any corporation shall neglect or refuse to make any report as herein required or shall knowingly make any false report an additional ten per centum

of the amount of the tax shall be added by the department to the tax determined to be due

If any corporation closes its fiscal year not upon the thirty-first day of December but upon some other date and reports to the Federal Government as of such other date or would so report were it to make a return to the Federal Government such corporation shall certify such fact to the Department of Revenue and shall make the report herein required within thirty (30) days after the return to the Federal Government is due or would be due were it to be required of such corporation subject in all other respects to the provisions of this act

If the corporation shall claim in its report that the return made to the Federal Government was inaccurate the amount claimed by it to be the net income taxable under this act and the basis of such claim of inaccuracy shall be fully specified

Section 5 Consolidated Reports The department may upon application made to it in such form as it shall prescribe permit any corporation owning or controlling directly or indirectly a majority of the voting capital stock of another corporation or of other corporations subject to the provisions of this act to make a consolidated report showing the combined net income Provided That consolidated reports may be made only by corporations making consolidated returns to the Federal Government

Section 6 Extension of Time to File Reports The department may upon application made to it in such form as it shall prescribe on or prior to the last day for filing any report and upon proper cause shown grant to the corporation required to file such report an extension of not more than sixty (60) days within which such report may be filed but the amount of tax due shall in such cases nevertheless be subject to interest from the due dates and at the rates fixed by this act

Section 7 Changes Made by Federal Government (a) If the amount of the net income as returned by any corporation to the Federal Government is finally changed or corrected by the Commissioner of Internal Revenue or by any other agency or court of the United States such corporation within thirty (30) days after the receipt of such final change or correction shall make a corrected report under oath or affirmation to the department showing such finally changed or corrected net income upon which the tax is required to be paid to the United States In case a corporation fails to file a report of such correction which results in an increase in net income within the time prescribed there shall be added to the tax a penalty of five dollars (\$5.00) for every day during which such corporation is in default but the department may abate any such penalty in whole or in part

(b) If as a result of such final change or correction there should be any change made in the amount of the net income of any corporation upon which tax is imposed by this act the department shall have the power and its duty shall be to hear and determine any petition for the resettlement of taxes alleged to have been overpaid and upon the allowance of such petition to resettle such taxes Wherever a resettlement shall have been made hereunder the department shall resettle the account according to law and shall credit or charge as the case may be the amount resulting from such resettlement upon the current accounts of the corporation with which it is made The resettlement shall be subject to audit and approval by the Department of the Auditor General as in the case of original settlements and in case of the failure of the two departments to agree the resettlement shall be submitted to the Board of Finance and Revenue as in the case of original settlements

Section 8 Settlement and Resettlement (a) All taxes due under this act shall be settled by the department and such settlement shall be subject to audit and approval by the Department of the Auditor General and shall so far as possible be made so that notice thereof may reach the taxpayer before the end of a year after the tax report was required to be made

(b) Promptly after the date of any such settlement the department shall send by mail or otherwise a copy thereof to such corporation The tax imposed by this act

shall be settled resettled and otherwise imposed and adjusted in the same manner within the same periods of time and right of resettlement review appeal and refund as provided by law in the case of capital stock and franchise taxes imposed upon corporations

(c) If within a period of two years after the date of any settlement the department is not satisfied with such settlement or if at any time the net income as returned by any corporation to the Federal Government is finally changed or corrected by the Commissioner of Internal Revenue or by any other agency or court of the United States with the result that tax in addition to the amount paid is due under this act the department is hereby authorized and empowered to make a resettlement of the tax due by such corporation based upon the facts contained in the report or upon any information within its possession or that shall come into its possession

Whenever a resettlement shall have been made hereunder the department shall resettle the account according to law and shall credit or charge as the case may be the amount resulting from such resettlement upon the current accounts of the corporation with which it is made

The resettlement shall be subject to audit and approval by the Department of the Auditor General as in the case of original settlement and in case of the failure of the two departments to agree the resettlement shall be submitted to the Board of Finance and Revenue as in the case of original settlements

(d) If any corporation shall neglect or refuse to make any report and payment of tax required by this act the department shall estimate the tax due by such corporation and subject to audit and approval by the Department of the Auditor General settle the amount due by it for taxes penalties and interest thereon as prescribed herein from which settlement there shall be no right of review or appeal but the department with the approval of the Department of the Auditor General may require a report to be filed and thereupon make a settlement based upon such report and cancel the estimated settlement

Section 9 Enforcement Rules and Regulations Inquisitorial Powers of the Department (a) The department is hereby charged with the enforcement of the provisions of this act and is hereby authorized and empowered to prescribe adopt promulgate and enforce rules and regulations not inconsistent with this act relating to any matter or thing pertaining to the administration and enforcement of the provisions of this act and the collection of taxes penalties and interest imposed by this act The department is hereby required to have such rules and regulations promulgated and adopted printed and shall distribute the same to any person upon request

(b) The department or any agent authorized in writing by it is hereby authorized to examine the books papers and records and to investigate the character of the business of any corporation in order to verify the accuracy of any report made or if no report was made by such corporation to ascertain and settle the tax imposed by this act Every such corporation is hereby directed and required to give to the department or its duly authorized agent the means facilities and opportunity for such examinations and investigations as are hereby provided and authorized Any information gained by the department as a result of any returns investigations or verifications required to be made by this act shall be confidential except for official purposes and any person divulging such information shall be guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine of not less than one hundred dollars (\$100.00) or more than one thousand dollars (\$1000.00) and costs of prosecution or to undergo imprisonment for not more than six (6) months or both in the discretion of the court

(c) Whenever any person acting for or on behalf of the department shall in good faith institute legal proceedings for any violations of the provisions of this act and for any reason shall fail to recover costs of record such costs shall be a charge upon the proper county as shall such costs in the event defendant is imprisoned for failure to pay fine or costs or both and shall be audited and paid as are costs of like character in said county

(d) The powers conferred by this act upon the department relating to the administration or enforcement of this act shall be in addition to but not exclusive of any other powers heretofore or hereafter conferred upon the department by law

Section 10 Retention of Records by Corporations Penalty Each corporation shall maintain and keep for a period of three (3) years after any report is filed under this act such record or records of its business within this Commonwealth for the period covered by such report and other pertinent papers as may be required by the department

Any person violating any of the provisions of this section shall be guilty of a misdemeanor and shall upon conviction thereof be sentenced to pay a fine not exceeding one thousand dollars (\$1000.00) and costs of prosecution or to undergo imprisonment for not more than six (6) months or both in the discretion of the court

Section 11 Penalties (a) Any person who shall wilfully make a false and fraudulent return of net income made taxable by this act shall be guilty of wilful and corrupt perjury and upon conviction thereof shall be subject to punishment as provided by law Such penalty shall be in addition to any other penalties imposed by this act

(b) Any person who wilfully fails neglects or refuses to make a report or to pay the tax as herein prescribed or who shall refuse to permit the department to examine the books papers and records of any corporation liable to pay tax under this act shall be guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine not exceeding one thousand dollars (\$1000.00) and costs of prosecution or to undergo imprisonment not exceeding six (6) months or both in the discretion of the court Such penalty shall be in addition to any other penalties imposed by this act

Section 12 Constitutional Construction The provisions of this act are serviceable and if any of its provisions shall be held unconstitutional the decision of the court shall not affect or impair any of the remaining provisions of this act It is hereby declared to be the legislative intent that this act would have been adopted had such unconstitutional provisions not been included herein

Section 13 Effective Date This act shall become effective immediately upon its final enactment and shall remain in force only for the imposition and collection of taxes on net income of corporations for the [six] eight calendar years one thousand nine hundred thirty-five one thousand nine hundred thirty-six one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine [and] one thousand nine hundred forty one thousand nine hundred forty-one and one thousand nine hundred forty-two or for the [six] eight fiscal years ending in the calendar years one thousand nine hundred thirty-six one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine one thousand nine hundred forty [and] one thousand nine hundred forty-one one thousand nine hundred forty-two and one thousand nine hundred forty-three

Section 2 This reenacting and amending act shall become effective immediately upon its final enactment

And said bill having been read at length the third time, considered and agreed to.

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—165.

Achterman,	Gerard,	Maxwell,	Rooney,
Allmond,	Gillan,	McClanaghan,	Rose, S.
Auker,	Goodwin,	McClester,	Rosenfeld,
Baker,	Greenwood,	McDermott,	Royer,
Balthaser,	Gross,	McDowell,	Rush,
Baughner,	Gryskewicz,	McFall,	Sarraf,
Bentley,	Gyger,	McGrath,	Scanlon,
Bentzel,	Habbyshaw,	McIntosh,	Schwab,

Boies,	Haberlen,	McKinney,	Serrill,
Boney,	Haines,	McLanahan,	Shaffer,
Bradley,	Hall,	McLane,	Shaw,
Brown,	Hamilton,	McMillen,	Shepard,
Brunner, P. A.,	Hare,	Melchiorre,	Skale,
Burns,	Harkins,	Mihm,	Stine,
Burris,	Harmuth,	Modell,	Stockham,
Chervenak,	Harris,	Monks,	Tarr,
Chudoff,	Heatherington,	Mooney,	Tate,
Cochran,	Hering,	Moran,	Taylor,
Cohen, M. M.,	Herman,	Moul,	Thompson, E. F.,
Cohen, R. E.,	Hersch,	Muir,	Trout,
Cook,	Hewitt,	Munley,	Turner,
Cordier,	Holland,	Nunemacher	VanAillsburg,
Corrigan,	Huntley,	O'Brien,	Verona,
Croop,	Jefferson,	O'Connor,	Vincent,
Cullen,	Jones, G. E.,	O'Mullen,	Voxt,
Dennison,	Jones, P. N.,	O'Neill,	Weingartner,
DiGenova,	Keenan,	Owens,	Weiss,
Dix,	Keenhan,	Petrosky,	Welsh, E. E.,
D'Ortona,	Kilne,	Pettit,	Welsh, M. J.,
Duffy,	Knoble,	Polaski,	Wilkinson,
Early,	Kolankiewicz,	Polen,	Williams,
Elder,	Komorofski,	Powers,	Winner,
Elliott,	Lee, E. A.,	Prosen,	Wolf,
Ely,	Leonard,	Rausch,	Wood, L. H.,
Falkenstein,	Levy,	Readinger,	Wood, N.,
Finestone,	Leydic,	Reagan,	Woodring,
Finnerty,	Lichtenwaiter,	Reese, D. P.,	Woodside,
Fiss,	Longo,	Reese, R. E.,	Wright,
Flynn,	Lovett,	Regan,	Yeakel,
French,	Malloy,	Reynolds,	Yester,
Gallagher,	Marks,	Rhea,	Kilroy, Speaker.
		Riley,	

NAYS—0.

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 233, as follows:

An Act to further amend section one of the act approved the thirteenth day of June one thousand nine hundred seven (P. L. 640) entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of the act entitled 'An act to provide for the incorporation and regulation of certain corporations' approved April twenty-ninth one thousand eight hundred and seventy-four and the supplements thereto for the insurance of owners of real estate mortgages and others interested in real estate from loss by reason of defective titles liens and encumbrances and of companies entitled to the benefits of and of companies having any of the powers of companies entitled to the benefits of an act entitled 'An act conferring upon certain fidelity insurance safety deposit trust and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act entitled 'An act to provide for the incorporation and regulation of certain corporations' approved April twenty-ninth Anno Domini one thousand eight hundred and seventy-four and of the supplements thereto' approved June twenty-seventh one thousand eight hundred and ninety-five commonly known as title insurance or trust companies" by continuing the increased rate of tax for a further limited period of time and reducing the rate of tax after such limited period of time

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

Section 1 Section one of the act approved the thirteenth day of June one thousand nine hundred seven (P. L. 640) entitled "An act to provide revenue by levying a tax upon the shares of stock of companies incorporated under the provisions of section twenty-nine of an act entitled 'An act to provide for the incorporation and regulation of certain corporations' approved April twenty-ninth one

thousand eight hundred and seventy-four and the supplements thereto for the insurance of owners of real estate mortgages and others interested in real estate from loss by reason of defective titles liens and encumbrances and of companies entitled to the benefits of and of companies having any of the powers of companies entitled to the benefits of an act entitled 'An act conferring upon certain fidelity insurance safety deposit trust and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act entitled "An act to provide for the incorporation and regulation of certain corporations" approved April twenty-ninth Anno Domini one thousand eight hundred and seventy-four and of the supplements thereto' approved June twenty-seventh one thousand eight hundred and ninety-five commonly known as title insurance or trust companies" as last amended by the act approved the fourth day of May one thousand nine hundred thirty-nine (P. L. 48) is hereby further amended to read as follows

Section 1 Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That from and after the passage of this act every company incorporated under the provisions of section twenty-nine of an act entitled "An act to provide for the incorporation and regulation of certain corporations" approved April twenty-ninth one thousand eight hundred and seventy-four and its supplements or any other act of Assembly heretofore or hereafter approved for the insurance of owners of real estate mortgages and others interested in real estate from loss by reason of defective titles liens and encumbrances and every company entitled to benefits of and every company having any of the powers of companies entitled to the benefits of an act entitled "An act conferring upon certain fidelity insurance safety deposit trust and savings companies the powers and privileges of companies incorporated under the provisions of section twenty-nine of an act entitled 'An act to provide for the incorporation and regulation of certain corporations' approved April twenty-ninth Anno Domini one thousand eight hundred and seventy-four and of the supplements thereto" approved June twenty-seventh one thousand eight hundred and ninety-five commonly known as title insurance or trust companies and every company organized as a bank and trust company or as a trust company under any act of Assembly heretofore or hereafter approved except any such companies all of the shares of capital stock of which (other than shares necessary to qualify directors) are owned by a company which is liable to pay to the Commonwealth a tax on shares shall on or before the fifteenth day of February in each and every year make to the Department of Revenue a report in writing setting forth the full number of shares of the capital stock subscribed for or issued by such company and the actual value thereof as of December thirty-first preceding which shall be ascertained as hereinafter provided and thereupon it shall be the duty of the Department of Revenue for the calendar years ending December thirty-first one thousand nine hundred thirty-six December thirty-first one thousand nine hundred thirty-seven December thirty-first one thousand nine hundred thirty-eight December thirty-first one thousand nine hundred thirty-nine [and] December thirty-first one thousand nine hundred forty December thirty-first one thousand nine hundred forty-one and December thirty-first one thousand nine hundred forty-two to assess such shares for taxation at the rate of eight mills upon each dollar of the actual value thereof and thereafter at the rate of five mills upon each dollar of the actual value thereof the actual value of each share of stock to be ascertained and fixed by adding together the amount of capital stock paid in the surplus and undivided profits and dividing this amount by the number of shares

It shall be the duty of every such company within a period of sixty days after the date of such settlement by the Department of Revenue to collect the amount of said tax from its shareholders and pay the same to the State Treasurer through the Department of Revenue Provided That upon the payment of the tax fixed by this act into the State Treasury through the Department of Revenue

the shares and so much of the capital stock surplus profits and deposits of such company as shall not be invested in real estate shall be exempt from all other taxation under the laws of this Commonwealth The procedure in case the Department of Revenue be not satisfied with the report made by any title insurance or trust company and the penalties for failing to make such report and pay the tax shall be as provided by law

Section 2 This act shall become effective immediately upon its final enactment

And said bill having been read at length the third time, considered and agreed to.

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—164.

- | | | | |
|-----------------|----------------|---------------|------------------|
| Achterman, | Gerard, | McClanaghan, | Rooney, |
| Allmond, | Gillan, | McClester, | Rose, S., |
| Auker, | Goodwin, | McDermott, | Rosenfeld, |
| Baker, | Greenwood, | McDowell, | Royer, |
| Balthaser, | Gross, | McFall, | Rush, |
| Baughner, | Gryskewicz, | McGrath, | Sarraf, |
| Bentley, | Gyger, | McIntosh, | Scanlon, |
| Bentzel, | Habbyshaw, | McKinney, | Schwab, |
| Boney, | Haberlen, | McLanahan, | Serrill, |
| Bradley, | Haines, | McLane, | Shaffer, |
| Brown, | Hall, | McMillen, | Shaw, |
| Brunner, P. A., | Hamilton, | McSurdy, | Shepard, |
| Burns, | Hare, | Melchiorre, | Skale, |
| Burris, | Harkins, | Mihm, | Stine, |
| Chervenak, | Harris, | Modell, | Stockham, |
| Chudoff, | Heatherington, | Monks, | Tarr, |
| Cochran, | Hering, | Mooney, | Tate, |
| Cohen, M. M., | Herman, | Moran, | Taylor, |
| Cohen, R. E., | Hersch, | Moul, | Thompson, E. F., |
| Cook, | Hewitt, | Muir, | Thompson, R. L., |
| Cordier, | Holland, | Munley, | Trout, |
| Corrigan, | Huntley, | Nunemacher, | Van Allsburg, |
| Croop, | Jefferson, | O'Brien, | Verona, |
| Cullen, | Jones, G. E., | O'Connor, | Vincent, |
| Dennison, | Jones, P. N., | O'Mullen, | Vogt, |
| DiGenova, | Keenan, | O'Neill, | Weingartner, |
| Dix, | Kenehan, | Owens, | Wells, |
| D'Ortona, | Kline, | Petrosky, | Welsh, E. B., |
| Duffy, | Knoble, | Pettit, | Welsh, M. J., |
| Early, | Kolankiewicz, | Polaski, | Wilkinson, |
| Elder, | Komorowski, | Polen, | Williams, |
| Elllott, | Lee, E. A., | Powers, | Winner, |
| Ely, | Leonard, | Prosen, | Wolf, |
| Falkenstein, | Levy, | Rausch, | Wood, L. H., |
| Finestone, | Leydic, | Readinger, | Wood, N., |
| Finnerty, | Lichtenwalter, | Reagan, | Woodring, |
| Fiss, | Longo, | Reese, D. P., | Woodside, |
| Flynn, | Lovett, | Reese, R. E., | Wright, |
| French, | Malloy, | Regan, | Yeakel, |
| Gallagher, | Marks, | Reynolds, | Yester, |
| | Maxwell, | Rhea, | Kilroy, |
| | | Riley, | Speaker. |

NAYS—1.

Boles,

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

BILLS NOT ON FILE

The SPEAKER. House Bills No. 1526, Printer's No. 703 and House Bill No. 931, Printer's No. 702, bills on third reading, are not on file and will be passed over.

BILLS ON THIRD READING

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 1418, as follows:

An Act making an appropriation to the Department of Welfare for the maintenance of certain homes

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

Section 1 The sum of four hundred seventy-one thousand one hundred and thirty dollars (\$471,130) or as much thereof as may be necessary is hereby appropriated to the Department of Welfare for the two fiscal years beginning June first one thousand nine hundred forty-one to be by it paid to the homes hereinafter designated in the amounts hereinafter specified for the purpose of the maintenance of such homes in the manner prescribed by law

Aged Colored Women's Home Williamsport.....	\$ 825
Allegheny Temporary Home for Children	3,400
Almira Home Association New Castle	5,000
Beacon Light Mission Bradford	2,100
Beaver County Children's Home New Brighton..	5,400
Benevolent Association's Home for Children Pottsville	900
Berean Manual Training School	20,000
Bethel Orphanage changed to Osceola Home for Children	3,000
Boys' Haven Allentown	2,000
Boys' Industrial Home Oakdale	9,300
Chester Day Nursery and Children's Boarding Home	1,500
Children's Aid Society of Franklin County	975
Children's Aid Society of Pennsylvania Philadelphia	58,000
Children's Aid Society of Western Pennsylvania Pittsburgh	24,000
Children's Home of Easton	5,900
Children's Home of York	3,750
Children's Home of South Bethlehem	3,200
Children's Industrial Home Harrisburg	7,700
Christian Home of Johnstown	2,800
Colored Children's Bureau	3,000
Colored Women's Relief Association of Western Pennsylvania	1,700
Curtis Home for Destitute Women and Children .	4,000
Erie Home for Friendless changed to Sarah A. Reed Home	9,000
Erie Infant's Home and Hospital	2,000
Florence Crittenton Home Erie	1,000
Florence Crittenton Home Philadelphia	2,000
Florence Crittenton Home Williamsport	450
Friend's Home for Children Philadelphia	2,500
George Jr Republic Association Grove City ...	6,000
Home for Aged Philadelphia	3,200
Home for Aged Couples Philadelphia	1,400
Home for Aged Infirm Women Easton	3,900
Home for Aged and Infirm Colored Women Pittsburgh	3,200
Home for Colored Children Pittsburgh	2,500
Home for Friendless Children Lancaster	4,400
Home for Friendless Children Reading	1,300
Home for Friendless Williamsport	7,500
Home for Friendless Women Scranton	6,100
Home of Industry for Discharged Prisoners Philadelphia	2,600
Home for Veterans of G A R and Wives Philadelphia	14,500
Home for Widows and Single Women Lebanon..	2,500
Home for Widows and Single Women Reading..	2,800
Industrial Home for Crippled Children Pittsburgh	15,000
Ladies G A R Home Hawkins Station	20,200
Margaret Henry Children's Home New Castle ...	1,200
Meadville Children's Aid Society and Home for Aged	3,200
Nazarene Home for Aged Philadelphia	3,500
Northern Home for Friendless Children Philadelphia	14,000
Northern Tier Home Harrison Valley	2,400
Pennsylvania Memorial Home at Brookville ...	9,400
Pennsylvania Association for Blind Harrisburg ..	30,000
Pennsylvania Home Teaching Society and Free Circulated Library for Blind Philadelphia..	16,000

Pennsylvania Society to Protect Children from Cruelty Philadelphia	3,000
Pennsylvania Working Home for the Blind Philadelphia	44,000
Philadelphia Committee for Prevention of Blindness	1,680
Philadelphia Home for Infants	2,500
Pittsburgh Home for Babies	9,000
Pittsburgh and Allegheny Home for Friendless ..	10,000
Seamen's Church Institute Philadelphia	7,500
Tabor Home for Children Doylestown	5,000
United Charities Home for Children Hazleton	2,000
Union Home for Old Ladies Philadelphia	3,500
Western Temporary Home Philadelphia	2,100
Westmoreland County Children's Aid Society	6,000
Workingmen's Home for Aged Warrington	1,200
York County's Blind Center	1,250
York Society to Protect Children and Aged Persons	8,500
Zoar Home for Mothers Babies and Convalescents Allison Park Allegheny County	1,700

Section 2 Notwithstanding the provisions of section one of this act no part of the appropriation made to the Department of Welfare thereunder shall be paid to any home therein named if such home is a denominational or sectarian institution corporation or association

And said bill having been read at length the third time, considered and agreed to.

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—188

Achterman,	Gallagher,	Malloy,	Rose, S.,
Almond,	Gates,	Marks,	Rose, W. E.,
Auker,	Gerard,	Maxwell,	Rosenfeld,
Baker,	Gillan,	McClanaghan,	Royer,
Balthaser,	Goodwin,	McClester,	Rush,
Baughner,	Greenwood,	McDermott,	Sarge,
Bentley,	Gross,	McDowell,	Sarraf,
Bentzel,	Gryskewicz,	McFall,	Scanlon,
Boles,	Gyger,	McGrath,	Schwab,
Boney,	Habbyshaw,	McIntosh,	Serrill,
Bower,	Haberlen,	McKinney,	Shaffer,
Bradley,	Haines,	McLanahan,	Shaw,
Bretherick,	Hall,	McLane,	Shepard,
Brown,	Hamilton,	McMillen,	Skale,
Brunner, P. A.,	Hare,	McSurdy,	Snyder,
Burns,	Harkins,	Melchiorre,	Sollenberger,
Burris,	Harmuth,	Mihm,	Sorg,
Cervenak,	Harris,	Model,	Stambaugh,
Chudoff,	Heatherington,	Monks,	Stank,
Cochran,	Helm,	Mooney,	Stine,
Cohen, M. M.,	Hering,	Moran,	Stockham,
Cohen, R. E.,	Herman,	Moul,	Tarr,
Cook,	Hersch,	Muir,	Tate,
Cooper,	Hewitt,	Munley,	Taylor,
Cordier,	Hirsch,	Nunemacher,	Thompson, E.,
Corrigan,	Holland,	O'Brien,	Trout,
Croop,	Huntley,	O'Connor,	Turner,
Cullen,	Imbrie,	O'Dare,	Van Allsburg,
Dalrymple,	James,	O'Mullen,	Verona,
Dennison,	Jefferson,	O'Neill,	Vincent,
DiGenova,	Jones, G. E.,	Owens,	Vogt,
Dix,	Jones, P. N.,	Petrosky,	Voldow,
Doron,	Keenan,	Pettit,	Weingartner,
D'Ortona,	Kenehan,	Polaski,	Weiss,
Duffy,	Kilne,	Poien,	Welsh, E. B.,
Early,	Knoble,	Powers,	Welsh, M. J.,
Elder,	Kolankiewicz,	Prosen,	Wilkinson,
Elliott,	Komorowski,	Rank,	Williams,
Ely,	Krise,	Rausch,	Winner,
Falkenstein,	Lee, E. A.,	Readinger,	Wolf,
Finestone,	Lee, T. H.,	Reagan,	Wood, L. H.,
Finnerty,	Lelsey,	Reese, D. P.,	Wood, N.,
Fiss,	Leonard,	Reese, R. E.,	Woodring,
Fletcher,	Levy,	Regan,	Woodside,
Flynn,	Leydic,	Reynolds,	Wright,
Floor,	Lichtenwalter,	Rhea,	Yeakei,
French,	Longo,	Riley,	Yester,
	Lovett,	Rooney,	Kilroy, Speaker.

NAYS—0

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 1419, as follows:

An Act Making an appropriation to the Department of Welfare for the maintenance of certain hospitals

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

Section 1 The sum of eight million seven hundred thirty-six thousand five hundred dollars (\$8,736,500) or as much thereof as may be necessary is hereby appropriated to the Department of Welfare for the two fiscal years beginning June first one thousand nine hundred forty-one to be by it paid to the hospitals hereinafter designated in the amounts hereinafter specified for the purpose of the maintenance of such hospitals in the manner prescribed by law at the rate of three dollars (\$3) per diem for the medical and surgical services rendered to and maintenance of persons treated in such hospitals who are entitled to free service and for each day of part pay service such proportion of three dollars (\$3) per diem rate as the part of the regular charge which the person treated is not able to pay bears to the regular ward charge for free service except that no hospital shall receive compensation at a rate exceeding the actual cost of service per capita in its public ward

Beaver Valley General Hospital New Brighton ..	14,500
Belvedere Hospital Pittsburgh	4,500
Berwick Hospital	19,400
Black F W Community Hospital Lewistown	4,000
Blair J C Memorial Hospital Huntingdon	37,000
Bloomsburg Hospital	35,600
Bradock General Hospital	45,500
Bradford Hospital	30,000
Broad Street Hospital Philadelphia	26,700
Brookville Hospital	16,000
Brownsville General Hospital	27,600
Bryn Mawr Hospital Bryn Mawr	33,000
Butler County Memorial Hospital	28,100
Canonsburg General Hospital	20,000
Carbondale General Hospital	26,500
Carlisle Hospital	27,000
Centre County Hospital Bellefonte	24,400
Chambersburg Hospital	20,100
Charleroi-Monessen Hospital	28,000
Chester County Hospital West Chester	58,000
Chester Hospital City of Chester	94,900
Chestnut Hill Hospital Philadelphia	31,000
Children's Heart Hospital Philadelphia	20,000
Children's Hospital of Philadelphia	92,000
Children's Hospital of Pittsburgh	100,200
Christian H Buhl Hospital Sharon	38,000
Citizens General Hospital New Kensington	32,700
Clearfield Hospital	44,000
Coatesville Hospital	40,500
Columbia Hospital Columbia	11,800
Columbia Hospital Wilkensburg	5,000
Community Hospital Kane	7,500
Community Hospital of Jersey Shore	3,000
Conemaugh Valley Memorial Hospital	112,000
Corry Hospital Association	10,800
Coudersport General Hospital	3,500
Crozier J Lewis Hospital Chester	3,000
Delaware County Hospital	24,000
Eagleville Sanatorium for Consumptives	116,000
Easton Hospital	66,500
Elizabeth Steel Magee Pittsburgh	110,000
Elk County General Hospital Ridgway	17,100
Ellwood City Hospital Ellwood City	10,100
Elm Terrace Hospital Lansdale	4,000

Eye and Ear Hospital Pittsburgh	24,000
Frankford Hospital Philadelphia	70,000
Franklin City Hospital	17,500
Frederick Douglass Memorial Hospital and Training School Philadelphia	23,000
Frick Henry Clay Memorial Hospital Mr. Pleasant	20,000
Geisinger George F Memorial Hospital Danville	58,000
General Hospital of Monroe County East Stroucsburg	20,100
Germantown Dispensary and Hospital	175,600
Good Samaritan Hospital Lebanon	53,800
Grandview Hospital Sellersville	15,000
Grandview Institution for Consumptives Oil City	17,000
Green County Memorial Hospital Waynesburg ..	16,500
Greenville Hospital Greenville	9,200
Grove City Hospital	3,100
Hahnemann Hospital Philadelphia	193,200
Hahnemann Hospital Scranton	59,850
Hamot Hospital Association Erie	102,000
Hanover General Hospital Hanover	15,400
Harrisburg Hospital Harrisburg	107,500
Harrisburg Polyclinic Hospital Harrisburg ..	61,000
Homeopathic Hospital of Chester County West Chester	30,600
Homeopathic Medical and Surgical Hospital Reading	66,000
Homestead Hospital	44,600
Indiana Hospital	48,250
Jameson Memorial Hospital Association (Shenango Valley) New Castle	24,500
Jefferson Medical College Hospital	245,000
Kane Summit Hospital Association	7,300
Kensington Hospital for Women Philadelphia ..	42,050
Lancaster County Tuberculosis Society (Rossmere) ..	54,900
Lancaster General Hospital	71,000
Lankenau Hospital Philadelphia	35,000
Latrobe Hospital	25,000
Lee Homeopathic Hospital Johnstown	23,000
Lewistown Hospital	56,000
Lock Haven Hospital	38,500
Lying-in-Charity Hospital Philadelphia	62,900
Maple Avenue Hospital Association DuBois ..	17,000
Maternity Hospital Philadelphia	33,750
McKeesport Hospital	88,000
Meadville City Hospital	24,000
Memorial Hospital Association Monongahela City ..	11,000
Memorial Hospital Roxborough Philadelphia ..	41,600
Mercy Hospital Altoona	41,700
Mercy Hospital and School for Nurses Philadelphia ..	80,000
Mercy Hospital Wilkes-Barre	87,500
Mid-Valley Hospital Blakely	34,000
Milliken A C Hospital Pottsville	21,000
Miners' Hospital of North Cambria	44,000
Montefiore Hospital Pittsburgh	76,000
Montgomery Hospital Norristown	43,150
Mount Sinai Hospital Philadelphia	140,000
Nason Hospital Association Roaring Spring	28,000
National Stomach Hospital Philadelphia	3,500
Northern Liberties Hospital	21,000
Northeastern Hospital of Philadelphia	33,000
Ohio Valley General Hospital McKees Rocks ..	24,000
Oil City Hospital	25,500
Packer Mary M Hospital Sunbury	38,000
Packer Robert Hospital Sayre	135,000
Passavant Hospital Pittsburgh	48,200
Pennsylvania Epileptic Hospital and Colony Farm Oakburne	42,300
Pennsylvania Hospital of Philadelphia (Contributors)	170,000
Philadelphia College of Osteopathy and Osteopathic Hospital of Philadelphia	6,900
Phoenixville Hospital	19,800
Pittsburgh Hospital Association	65,000
Pittston Hospital Association	56,000
Pottstown Homeopathic Hospital	12,050
Pottstown Hospital	23,000
Pottsville Hospital	86,500
Presbyterian Hospital Pittsburgh	55,200
Providence Hospital of Beaver County	11,000
Quakertown Hospital Association	9,000

Reading Hospital	113,200
Renovo Hospital	8,000
Rochester General Hospital	27,200
Rush Hospital for Consumptives Philadelphia ..	79,800
Saint Christopher's Hospital for Children Philadelphia	63,000
Saint Francis' Hospital Pittsburgh	161,000
Saint John's General Hospital Pittsburgh	48,200
Saint Joseph's Hospital Carbondale	21,200
Saint Luke's Hospital South Bethlehem	100,000
Saint Luke's and Children's Homeopathic Hospital Philadelphia	90,400
Saint Vincent's Hospital Association Erie	89,000
Sewickley Valley Hospital	34,000
Shady Side Hospital	84,600
Somerset Community Hospital	18,300
South Side Hospital Pittsburgh	73,000
Spencer Hospital Meadville	43,100
Stetson Hospital Philadelphia	10,000
Suburban General Hospital Bellevue	15,600
Taylor Hospital Association Taylor	33,000
Taylor Hospital Ridley Park	22,000
Temple University Hospital Philadelphia	158,600
Titusville Hospital	7,000
Tuberculosis League of Pittsburgh	97,000
Uniontown Hospital	72,300
University of Pennsylvania Hospital Philadelphia ..	258,000
University of Pennsylvania Graduate Hospital ..	166,000
Warner Annie M Hospital Gettysburg	12,500
Warren General Hospital	26,000
Washington Hospital	50,000
Wayne County Memorial Hospital Honesdale ..	7,500
Waynesboro Hospital	16,000
Western Pennsylvania Hospital Pittsburgh	145,000
Westmoreland Hospital Association Greensburg ..	60,000
West Side Hospital Association Scranton	62,200
Wilkes-Barre General Hospital	162,000
Williamsport Hospital	91,000
Wills Hospital Philadelphia	96,000
Women's Homeopathic Hospital Philadelphia ..	65,000
Women's Hospital of Philadelphia	73,000
Women's Hospital Pittsburgh	3,000
Women's Medical College Philadelphia	85,000
Wyoming Valley Homeopathic Hospital Wilkes-Barre	47,400
York Hospital	100,000
Zem Zem Hospital for Crippled Children Erie ..	14,500

Section 2 Notwithstanding the provisions of section one of this act no part of the appropriation made to the Department of Welfare thereunder shall be made to any hospital therein named if such hospital is a denominational or sectarian institution corporation or association

And said bill having been read at length the third time, considered and agreed to.

On the question,
Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—188

Achterman,	French,	Lovett,	Riley,
Allmond,	Gallagher,	Malloy,	Rooney,
Auker,	Gates,	Marks,	Rose, S.,
Baker,	Gerard,	Maxwell,	Rose, W. E.,
Balthaser,	Gillan,	McClanaghan,	Rosenfeld,
Baughner,	Goodwin,	McClester,	Royer,
Bentley,	Greenwood,	McDermott,	Rush,
Bentzel,	Gross,	McDowell,	Sarge,
Boles,	Gryskewicz,	McFall,	Sarraf,
Boney,	Cyger,	McGrath,	Scanlon,
Bower,	Habbyshaw,	McIntosh,	Schwab,
Bradley,	Haberlen,	McKinney,	Serrill,
Bretherick,	Haines,	McLanahan,	Shaffer,
Brown,	Hall,	McLane,	Shaw,
Brunner, F. A.	Hamilton,	McMillen,	Shepard,
Burns,	Hare,	McSurdy,	Skale,
Burriss,	Harkins,	Melchorre,	Snyder,
Chervenak,	Harris,	Mihm,	Sollenberger,

Chudoff,	Heatherington,	Modell,	Sorg.
Cochran,	Heim,	Monks,	Stine,
Cohen, M. M.,	Hering,	Mooney,	Stockham,
Cohen, R. E.,	Herman,	Moran,	Tarr,
Cook,	Hersch,	Moul,	Tate,
Cooper,	Hewitt,	Muir,	Taylor,
Cordier,	Holland,	Munley,	Thompson, E.,
Corrigan,	Huntley,	Nunemacher,	Trout,
Croop,	Imbrie,	O'Brien,	Van Allsburg,
Cullen,	James,	O'Connor,	Verona,
Dalrymple,	Jefferson,	O'Dare,	Vincent,
Dennison,	Jones, G. E.,	O'Mullen,	Vogt,
DiGenova,	Jones, P. N.,	O'Neill,	Weingartner,
Di.,	Keenan,	Owens,	Weiss
D'Ortona,	Kenehan,	Petrosky,	Welsh, E. B.,
Duffy,	Kline,	Pettit,	Welsh, M. J.,
Early,	Knoble,	Polaski,	Wilkinson,
Elder,	Kolankiewicz,	Polen,	Williams,
Elllott,	Komorowski,	Powers,	Winner,
Ely,	Krise,	Prosen,	Wolf,
Falkenstein,	Lee, E. A.,	Rank,	Wood, L. H.,
Finestone,	Lee, T. H.,	Rausch,	Wood, N.,
Finnerty,	Lelsey,	Readinger,	Woodring,
Fisher,	Leonard,	Reagan,	Woodside,
Fiss,	Lesko,	Reese, D. P.,	Wright,
Fletcher,	Levy,	Reese, R. E.,	Yeakel,
Flynn,	Leydic,	Regan,	Yester,
Foot,	Lichtenwalter,	Reynolds,	Kilroy,
	Longo,	Rhea,	Speaker.

NAYS—0

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

PERMISSION TO ADDRESS HOUSE

Mr. MOUL asked and obtained unanimous consent to address the House.

Mr. Speaker, yesterday this House of Representatives received a minority report from the minority member of the committee investigating the operation of the State Soil Conservation Board and Extension Service of State College.

Certain statements of facts have been made in that minority report, statements that according to the testimony which the committee has been taking during the many weeks of the investigation, which are contained in more than a thousand sheets of testimony do not sustain, and in fairness to the Members of the House, who will be asked to form their opinion on the basis of the reports that have been submitted, I would like to show that certain statements made in the minority report are not correct.

Mr. Speaker, I would like to interrogate the gentleman from Tioga, Mr. Snyder.

The SPEAKER. Will the gentleman from Tioga permit himself to be interrogated?

Mr. SNYDER. I will, Mr. Speaker.

Mr. MOUL. Mr. Speaker, when the minority report was written, I would like to ask, did the gentleman not have a copy of the proceedings, a copy of the testimony and the evidence that was submitted during the hearing?

MR. REUBEN E. COHEN IN THE CHAIR

Mr. SNYDER. Mr. Speaker, in answer to the gentleman, naturally my report was based on the testimony given at the hearing.

Mr. MOUL. Mr. Speaker, on the third page of the gentleman's report, one of the very first statements which his report contains states:

"Immediately upon the opening of hearings upon the subject it became evident that the Chairman of the committee entered upon his duties with a pre-determined opinion and that he would not permit that opinion to be changed in spite of any testimony, with the result that there is justification for the charge that the hearings were resolved into an attempt at prosecution of those persons who were officially associated with the operation of Act No. 557 rather than an investigation of their official acts."

Does the gentleman have a copy of the testimony that was taken on the first day's hearing and a copy of the testimony on the second day's hearing?

Mr. SNYDER. Mr. Speaker, I do not have the copy of the testimony here, but I recall in a general way what took place at the hearing.

Mr. MOUL. Mr. Speaker, what does the gentleman recall in a general way that took place on those two days?

Mr. SNYDER. Mr. Speaker, I recall that the witnesses that were called from the beginning were all hand-picked, and naturally would favor what the chairman of the committee had in mind when he started this investigation.

Mr. MOUL. Mr. Speaker, if the gentleman does not have his copy, will he permit me to read the opening remarks of each day's session?

Mr. SNYDER. Certainly, Mr. Speaker.

Mr. MOUL. Mr. Speaker, the opening remarks of the hearing held at two p. m. on March 3, 1941, the very first statement that was made was this:

"The meeting will come to order. We have quite a number of gentlemen here today from the counties of York and Lancaster. Gentlemen, who are interested in soil erosion control. You have some first hand knowledge of the way the Soil Erosion Control programmes have been handled from the beginning. We would appreciate it if each one of you would feel perfectly free to present whatever testimony you may have. We have been asked to investigate the soil erosion work in Pennsylvania and the extension service as it applies to the state as a whole and make a report to the House of Representatives. You are at liberty to present any facts that you may have. We hope that you will not talk too fast so that we can get the notes in detail. You may present your own ideas first, then if any members of the committee have any questions, you will be asked then if you have presented your side of the story."

Following that, is it not true, Mr. Speaker, that fifteen farmers testified on that first day's special hearing, they being farmers who came from the counties of York and Lancaster?

Mr. SNYDER. Mr. Speaker, in regard to the first statement by the gentleman from York, he says that we have been asked by the House to make this investigation. He made that statement, but what he meant was that the House had concurred in the desire of the gentleman from York to start an investigation on soil erosion.

In reply to the second part of the gentleman's question I would say, and as he states, these were farmers, approximately fifteen. However, upon interrogation we found that most of these people were connected with this soil erosion project and were supervisors or officials connected with it—the majority of them, not all of them. Perhaps the majority of them were concerned about their per diem salary, their mileage and so forth and the jobs that they held. That is what I meant, when I said that they were hand-picked.

Mr. MOUL. May I ask the gentleman how many supervisors according to the testimony presented, are there in any one district?

Mr. SNYDER. Mr. Speaker, in answer to that question I am not sure that was mentioned in the testimony, just how many there were. I think the act provides for that the gentleman from York knows. However, I reiterate the statement that I made previously, that a majority of them were employes and were hand picked.

Mr. MOUL. That is correct, Mr. Speaker. There is nobody at the present time on any salary in any of the districts, and even if there would be, there could only be three, and there were fifteen people who testified from the two districts, and I can give their testimony in a minute.

I also want to quote the statement that was made in the beginning of the second day's session, as shown on page two:

"We do not want to influence your testimony in any way. We want you to give us the information you you have and then when you are through, we will ask the questions."

On the second day there were eleven more farmers who testified. They came from the counties of Indiana, and Jefferson and in the two days that gave us a total of twenty-six farmers. Would the gentleman say that any of the people who testified during that period were being lead or mislead in making any statements which were not their own?

Mr. SNYDER. No, Mr. Speaker, I would not say that they were mislead at the hearing. However, there is no question in my mind that they knew what the hearing was about and what they were supposed to testify to when they came before the committee, which again reiterates the statement I previously made, that they were hand-picked.

Mr. MOUL. Mr. Speaker, did the gentleman, as a minority member, have an opportunity to question those gentlemen?

The SPEAKER (Elmer Kilroy) IN THE CHAIR

The SPEAKER. The Chair thanks the gentleman from Philadelphia, Mr. Reuben E. Cohen, for presiding.

Mr. SNYDER. Mr. Speaker, in answer to that question I would say that as a minority member of that committee, I usually did have, and the reason I use the word "usually" is because the chairman of that committee in some of his interrogations later in the hearings continued to interrogate during the entire time of the hearing, and the minority member, as the chairman will recall, was frequently reprimanded for butting in, as the chairman of the committee said, in order to have a chance to interrogate. However, Mr. Speaker, I will say, during the first part of these proceedings, we as members of that committee, were permitted to interrogate the witnesses, but not during the latter part of the proceedings.

Mr. MOUL. Mr. Speaker, I wish to interrogate further.

The SPEAKER. Will the gentleman from Tioga permit himself to be further interrogated?

Mr. SNYDER. I will, Mr. Speaker.

Mr. MOUL. Does the gentleman, Mr. Speaker, have a copy of his own report before him?

Mr. SNYDER. I do, Mr. Speaker.

Mr. MOUL. Will the gentleman tell us, Mr. Speaker,

what he means on page twenty-two, the very last paragraph.

"5. That we recognize the right of any educational institution to develop its policies without political domination or interference and recommend that no strings be attached to any college appropriation."

When he says, "We recognize the right," whom does the gentleman mean by "we"?

Mr. SNYDER. The citizens of Pennsylvania, Mr. Speaker.

Mr. MOUL. May I ask the gentleman, Mr. Speaker, is it not his report?

Mr. SNYDER. It is, Mr. Speaker, but I think a question as important as this, which affects one of our great institutions of the State, should not be considered or examined by a group from this House, three members on a committee.

Mr. MOUL. Mr. Speaker, I ask consent to make a statement.

The SPEAKER. Is the gentleman through with his interrogation?

Mr. MOUL. I am, Mr. Speaker.

The SPEAKER. The gentleman will proceed.

Mr. MOUL. Mr. Speaker, I think I can save some time by making a statement instead of interrogation. The gentleman from Tioga had ample opportunity to question all the witnesses that came before the committee and this is shown by an analysis of the first two days to which I refer. On those first two days twenty-six farmers came before the committee and gave their picture as they saw it. They were people who were interested in soil erosion because they came from districts where they could see it working, and they were people who were vitally interested in seeing that the State Board gave them some assistance which they said they were not receiving. Those twenty-six gentlemen who came there were perfectly free to say what they wanted.

I did know a few of the men who came from York county, but I assure you I didn't know any of those people who came from other counties than York; I didn't even know who was going to be there, and further I did not know who was going to question these gentlemen, because upon analysis you will find that on the first day out of the number of questions asked, the minority member asked forty-one questions, the chairman asked thirty-one questions and my colleague, Mr. Haberlen asked nineteen questions of the witnesses, which meant that Mr. Snyder, the minority member, had asked four-ninths of all the questions that were asked on that first day's hearing.

An analysis will show that it is equally true on other days that the gentleman had ample opportunity to ask questions of the witnesses, anything that he wished to ask them.

On the third page this statement is made:

"The records do not show one instance in all the testimony offered in which the present State Soil Conservation Board failed to perform its function."

We have ample statements made by the individuals who were there, and who are individuals who should know and individuals who did know that such was the case. I would like to cite that on pages 3, 4, 5, 7, 8, 13, 16, 23, 26, 27, 28, 29 and 30 of the first day's report there are definite statements made by those people that the State Board did not cooperate.

I also want to read a letter which was submitted at the time which shows very definitely they did not cooperate, and this was a letter that was written before this present House was elected. It was written on October 30, 1940, and it was presented by one of the gentlemen who was before the committee. It reads in this manner:

"Honorable Arthur H. James, Governor of Pennsylvania, Harrisburg, Pennsylvania. Dear Governor James: "At a meeting of the four organized Pennsylvania Soil Conservation Districts held October 16, 1940, a motion was made by John H. Stephens Jr. of Black Lick Soil Conservation District, seconded by C. V. Curll of the Clarion Soil Conservation District,

and unanimously passes as follows:

"Believing that our Honorable Arthur H. James, Governor of the Commonwealth of Pennsylvania, as well as we, the supervisors of the four organized Pennsylvania Soil Conservation Districts representing 12,000 farmers who own and farm approximately 1,200,000 acres of land, is interested in the conserving of our natural resources, we do hereby petition our Honorable Arthur H. James, the Governor of the Commonwealth of Pennsylvania, to concern himself with the attitude of the State Board of Soil Conservation [set up under Act 557, and amended by the last Legislature, and known as Act No. 366] towards the organization of other soil conservation districts, namely Westmoreland, Lehigh, Franklin and Adams. Respectfully yours Arthur E. Brown, Secretary of Treasury."

That was submitted to our investigating committee as evidence that the four boards now in existence had written to the Governor and asked him to do something about it. So, we might go on. The report is full of misrepresentations as I have given it here, and if it were not for the time which we are consuming when the Members want to go home, I would like very much to give the picture and show there is misrepresentation in the minority report from one end of it to the other. I hope all of you will take an opportunity to check the records as suggested in the minority report and see for yourself how far that misrepresentation has gone.

PERMISSION TO ADDRESS HOUSE

Mr. SNYDER asked and obtained unanimous consent to address the House.

Mr. Speaker, in answer to the gentleman from York, I only wish to say that I think the minority report covers a lot more of the testimony given at these hearings than does the majority report, which again leads me to believe that this report, the majority report, could have been written by the chairman of the committee before any testimony was given, because he knew before he started this investigation, who he wanted to persecute and the two persons that he had included in his majority report are the two that he had made up his mind, as he stated, were the culprits before he started this investigation. I rest my case on the minority report and say this, if at any time the Members of this House want to be bored by the majority report or the minority report, I am willing to proceed.

BILLS ON THIRD READING

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 663, as follows:

An Act authorizing the Commonwealth to negotiate temporary emergency loans to defray the current and other expenses of the State government during the two fiscal years beginning the first day of June one thousand nine hundred forty-one evidenced by tax anticipation notes secured by and payable from current revenues levied assessed collectible and accruing during such two fiscal years defining the powers and duties of the Governor the Auditor General and the State Treasurer in relation thereto providing for the payment of interest on and the repayment of such loans and making an appropriation

Whereas The present session of the General Assembly has provided revenues of the Commonwealth amounting to four hundred twenty-six million dollars (\$426,000,000) for general purposes for the biennial fiscal period beginning June first one thousand nine hundred forty-one and

Whereas Such revenues though levied and assessed will not be available in large part for the current and other expenses of the State government until the later parts of the two fiscal years respectively of the said biennial fiscal period and the collectible revenues will not be sufficient to defray the current and other expenses of the State government during the earlier parts of such fiscal years respectively and

Whereas In order that the obligations of the Commonwealth may be met promptly and in order that the State government might not fail through lack of funds it is necessary temporarily to obtain funds to defray the current and other expenses of the State government during the fiscal period aforesaid until the revenues that are subsequent accruing to the State Treasury during said fiscal period are available for this purpose

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

Section 1 The Governor the Auditor General and the State Treasurer on behalf of the Commonwealth of Pennsylvania are hereby authorized and directed during the two fiscal years beginning the first day of June one thousand nine hundred forty-one from time to time to borrow on the credit of the current revenues of the Commonwealth of Pennsylvania such sums of money not exceeding in the aggregate the sum of one hundred seventy-five million dollars (\$175,000,000) as may be necessary to defray the current and other expenses of the State government during such fiscal years

Section 2 (a) Such loans shall be evidenced by notes of the Commonwealth of Pennsylvania All of said notes shall mature not later than the thirty-first day of May one thousand nine hundred forty-three Such notes are hereby declared to be tax anticipation notes Such notes or renewals thereof shall be issued from time to time for such total amounts in such sums and subject to such terms and conditions rates of interest not in excess of four and one-half per centum (4½%) per annum and time of payment of interest as the Governor Auditor General and State Treasurer shall determine and direct

(b) All notes issued under the authority of this act shall bear either the signatures of the Governor the Auditor General and the State Treasurer or the facsimile signatures of the Governor the Auditor General and the State Treasurer in which latter event such notes shall be countersigned by two officers of the Philadelphia National Bank (Loan and Transfer Agent of the Commonwealth) All such notes shall bear a facsimile of the great seal of the Commonwealth

(c) All notes issued under the authority of this act shall have the qualities and incidents of negotiable instruments under the Negotiable Instruments Law of the Commonwealth

(d) The current revenues of the biennial fiscal period beginning the first day of June one thousand nine hundred forty-one are pledged for the payment of principal and interest of such notes which shall be payable in lawful money of the United States All notes issued under the provisions of this act shall be exempt from taxation for State and local purposes

Section 3 The proceeds derived from the negotiation of loans under the provisions of this act shall be paid into

the General Fund of the State Treasury and shall be used for the payment of appropriations made from such fund to defray the current and other expenses of the State government for the biennial fiscal period beginning the first day of June one thousand nine hundred forty-one

Section 4 Any loans negotiated under the provisions of this act shall be secured by the current revenues levied and assessed for revenue purposes of every kind or character accruing to the General Fund of the State Treasury during the two fiscal years beginning June first one thousand nine hundred forty-one and shall be paid out of such revenues and so much of such revenues as may be necessary for the payment of the principal and interest of such loans are hereby specifically appropriated The Department of Revenue shall allocate such revenues to said payments

Section 5 The provisions of this act are severable and if any of its provisions are held unconstitutional the decision so holding shall not be construed to impair any other provision of this act It is hereby declared as the legislative intent that this act would have been adopted had such unconstitutional provisions not been included therein

Section 6 This act shall become effective immediately upon its final enactment

On the question,

Will the House agree to the bill on third reading?

It was agreed to.

On the question,

Shall the bill pass finally?

Mr. WOODSIDE. Mr. Speaker, I would like to interrogate the gentleman from Allegheny, Mr. Gerard.

The SPLAKER. Will the gentleman permit himself to be interrogated?

Mr. GERARD. I will, Mr. Speaker.

Mr. WOODSIDE. Mr. Speaker, I notice that this bill was amended in Committee after second reading, as reported yesterday, by changing the first "Whereas" clause, striking out the sum of \$413,000,000 and inserting in lieu thereof the sum of \$426,000,000. This represents the amount which the General Assembly has appropriated revenues for the Commonwealth for the biennial fiscal period beginning June 1, 1941. I should like to inquire from the gentleman whether they are his own figures.

Mr. GERARD. Mr. Speaker, I yield to the gentleman from Monroe, Mr. Achterman.

The SPEAKER. Will the gentleman from Monroe permit himself to be interrogated?

Mr. ACHTERMAN. I will, Mr. Speaker. The figures which have been inserted in lieu of the \$413,000,000 were furnished by the Appropriations Committee to the Committee on Ways and Means, and represent the revenues that the Commonwealth will receive during the coming biennium.

Mr. WOODSIDE. Mr. Speaker, I was interested in interrogating the chairman or the vice-chairman of the Committee on Ways and Means and not the Appropriations Committee chairman. However, do I understand from the gentleman from Monroe, that the Appropriations Committee furnished this information to the Committee on Ways and Means?

Mr. ACHTERMAN. That is correct, Mr. Speaker, we furnished the information.

Mr. WOODSIDE. Mr. Speaker, I still think I should be entitled to interrogate the chairman of the Ways and Means Committee or the vice chairman of the Ways and Means Committee because I am interested in that.

The SPEAKER. Will the gentleman from Allegheny, Mr. Gerard, permit himself to be interrogated?

Mr. GERARD. I shall, Mr. Speaker.

Mr. WOODSIDE. Mr. Speaker, I would like the gentleman to advise me whether the information which he has used in his amendment was information received from the Appropriations Committee.

Mr. GERARD. That is correct, Mr. Speaker.

Mr. WOODSIDE. Mr. Speaker, the Ways and Means Committee made no investigation whatsoever in arriving at that figure?

Mr. GERARD. Mr. Speaker, only through the chairman of the Appropriations Committee.

Mr. WOODSIDE. Mr. Speaker, do I understand there was no sub-committee appointed by the Ways and Means Committee to make any estimates of the revenues and that the Chairman himself made no estimates of revenue and that the committee itself made no study of the estimates of revenue except that which was given to them by the Chairman of the Appropriations Committee, is that correct?

Mr. GERARD. Mr. Speaker, in answer to the gentleman from Dauphin, I would say I requested the chairman of the Appropriations Committee to give me the necessary information in connection with this bill.

Mr. WOODSIDE. Mr. Speaker, this bill now before us is an extremely important one. It was introduced by the gentleman from McKean, Mr. McDowell on behalf of the administration on March 3rd, 1941. It has been in the Ways and Means Committee from that date up until the present time. The bill is necessary under the method of financing which has been in use in this Commonwealth for some years in order that the obligations for the borrowings made from special funds be repaid. Until this bill is passed and signed by the Governor and until the tax anticipation notes are sold, it will be impossible to repay the special funds. That is a fact which has been known to the other side for some time. It is a fact that has always been before them, but on April 7th, 1941, I wrote a letter to the Chairman of the Ways and Means Committee, a copy of which I gave to the majority floor leader. In that letter I stated as follows:

"The Budget Office has called to my attention that House Bill No. 663, introduced by Mr. McDowell on March 4th and referred to the Committee on Ways and Means of which you are Chairman, should be passed promptly if the Tax Anticipation Notes are to be floated early in June. Until this bill is enacted into law the Budget Office cannot proceed with its plans to float the Tax Anticipation Notes authorized by it. As it will take several weeks to get ready and several weeks to advertise the notice, any further delay in acting upon this bill may result in delay of the repayment of all special funds.

I am sure that it is the intention of the Legislature as a body and of all of us individually, that all sums borrowed from the Special Fund be repaid as early in June as humanly possible. This can only be done if the Tax Anticipation Notes are sold early in June.

I would appreciate your giving this matter your prompt attention.

Thanking you for your consideration of it, I am

Very truly yours,

Robert E. Woodside, Jr."

As a result of this no action was taken either with the tax bill or with the tax anticipation note bill and I say very frankly there is very little value in the passing of the tax anticipation note bill until at least a fair share of the taxes are enacted into law.

Again a short time ago, I called attention to the fact that the House, the majority of this House, was unduly

delaying all the budget items. I called attention to the fact that the tax program was passed in 1935 on March 19; in 1937 it was passed on March 8; and in 1939 it was passed on March 28. I further called attention to the fact that in 1941 the tax program has been in the Ways and Means Committee without action since February 12. I also called attention to the fact that the Appropriations Committee had the budget in its possession for a longer period of time than any other Appropriations Committee in the history of the Commonwealth ever had a budget. In 1935 and 1937 it was sixty-three days between the submitting of the budget and the reporting of the general appropriation bill to the House. In 1939 it was 79 days, but in 1941 it was 107 days before the general appropriation bill was reported to this House.

Mr. Speaker, as a result of the failure of the majority of this House to face the issue and meet the problems of this Commonwealth either because they did not realize what the situation was or because they did not understand the problem, or because they deliberately and maliciously sabotaged the financial status of the Commonwealth, they have delayed in passing these vitally important measures until a time when the Commonwealth is bound to suffer and the people on relief are bound to suffer; when all the employes and all the expenses of the government cannot be met as they fall due. The firemen, the municipalities and the counties and the other people who are interested in the special funds, very patriotically were willing to wait a period of time until those people on relief could be fed, and that no new taxes would be necessary in this Commonwealth. But it is not fair to them to ask them to continue to wait while the committee holds the bills for a longer period of time than they have ever been held before and while they play politics with these measures. The appropriation bill, the tax bills, the tax anticipation notes bill are now before the House. The tax bills and the tax anticipation notes bill will be passed, I think, all of them today and sent over to the Senate.

After keeping these bills in their possession for approximately fifteen weeks the majority of this House is now saying to the Senate and to the people of the Commonwealth of Pennsylvania, "We are now submitting an alternative program, an alternative matter which we want you to consider for a matter of five days or else you will interfere with the people receiving relief."

I say to you gentlemen if on June 2nd, as appears evident today, the relief checks do not go out, you have nobody to blame for the delay which you have caused for one hundred and seven days in holding the bills, but yourselves. You have nobody to blame but yourselves for holding these tax bills, this tax anticipation note bill, and you have put the Commonwealth of Pennsylvania in a position where there will be no money available for relief during the first part of the month of June. If the Senate gives the consideration to these bills they should give as a deliberative body, the people of Pennsylvania will be out of relief during the greater part of the month of June. What have you done about it? Nothing at all. That is the situation which you have developed. You cry and you bleed for the people on relief but when it is a matter of political strategy you are willing to play politics, with them. You will sit on these bills until the people of the Commonwealth of Pennsylvania will not have money available for relief. Mr. Speaker, every day from the time

two or three weeks ago when I made a speech about the situation on the floor of the House, every day's delay, I stated at that time, which was caused by the Democrats in holding these bills, meant an additional day's delay in the payment to the firemen of the money borrowed from them; a delay in the payments to the cities, to the boroughs and the townships of the Liquor License tax; a delay in the payments to the counties of the liquid fuel tax; a delay in payment to the Highway Department in carrying out the road construction program; a delay in payment to the school districts of the Commonwealth of Pennsylvania of the first, second and third class; a delay in payment to the state-aided hospitals that are asking for their money; a delay in the payment to the state-aided institutions of this Commonwealth.

All of the delays which are taking place now and which take place during the month of June, can be placed on the doorstep of the majority of this House and upon the doorstep of no other person. If they had carried out the program or if they had suggested an alternative program which could have been considered, studied and determined upon prior to the thirty-first day of May, it would have been possible to meet all the situations prior to this time.

Again I call your attention, Members of the House, to the fact that in order to float these tax anticipation notes there must be printed a prospectus, that prospectus must contain a copy of the act, this Tax Anticipation Note Bill which is now before us, signed by the Governor. There must be also an opinion of the Attorney General of Pennsylvania. Then there must be time given for the bankers to organize their syndicate and arrange to bid on these tax anticipation notes. Even if that can't be done, there must be an opinion made by a firm of lawyers in the City of New York for the bankers before they will consider bidding on these tax anticipation notes. That takes time, that cannot be done over night. The last prospectus was prepared, I think, on May 10 and was in circulation on May 15, in order that bids could be received on June 2, which in turn meant that the money would be received by the Commonwealth of Pennsylvania by June 5. You can all see that that is impossible now. You can all see that the money from the sale of these tax anticipation notes, regardless of how rapidly the Senate should act on them, cannot possibly result in obtaining that money before the middle of June. It is not fair to the Senate to ask them to accept a program which you want to stuff down their throats in a matter of five days after you have spent one hundred seven days considering the program of the Governor as submitted to you in his budget message. But supposing that the Senate would swallow the program or amend it now or agree to it and that the bill would be passed. There would still be the delay that exists today and which can no longer be remedied.

It was not that you did not know about it, you should have known about it on your own account, but not taking any chances about it I wrote a letter and made sure you had that information. I made this situation clear in the House of Representatives in plenty of time so that the situation could be understood not only by this House but by all the people of the Commonwealth of Pennsylvania.

But that is not all the story; that is not nearly all the story. There is other evidence of sabotaging the Commonwealth of Pennsylvania and the people of Pennsylvania and the people on relief; about whom you cry and

bleed so much. You gentlemen all know, or well should know, that there is only one official estimating body in the Commonwealth of Pennsylvania and that is the Department of Revenue of this Commonwealth.

I refer you to an opinion of the Attorney General known as Formal Opinion No. 51. I read from it as follows:

"It is an incontrovertible fact that the only agency of the State Government which is in a position, from first-hand information and experience to make a comprehensive estimate of the revenues which should be collected during any given period, is the Department of Revenue.

"That this is so was argued at length in Commonwealth vs. Liveright et al., and apparently the majority of the Supreme Court endorsed the soundness of this position. That part of the opinion which we have quoted begins by stating that 'The balance of estimated revenues for the biennium after the regular session of the Legislature, was \$192,915,000.' This was the estimate submitted to the Governor by the Budget Secretary at the close of the regular 1931 session of the Legislature. It includes the estimate of revenue furnished by the Department of Revenue and surplus on hand as calculated by the office of the Budget Secretary.

"Therefore we are of the opinion that the only official estimate of revenues which can be recognized by the fiscal offices in the performance of their duties is that submitted to the Governor through the Budget Secretary by the Department of Revenue."

Mr. Speaker, that is a formal opinion of the Commonwealth made by its Attorney General, it is an opinion that binds the Governor of this Commonwealth, it is an opinion that binds the Auditor General and the State Treasurer of this Commonwealth, and it will be impossible for the Governor of this Commonwealth to sign bills in excess of the revenue as estimated by the Department of Revenue. It will be impossible for him to sign any appropriation bills which would be in excess of the estimates as submitted to him through his budget office by the Secretary of Revenue. If he should happen to do that there would be as you all know, an abatement of payments made to the hospitals and various other institutions of that type, which you and I know we do not want to happen. That is the opinion upon which, and that is the law upon which the Governor of this Commonwealth must act.

Now, Mr. Speaker, what has the majority done? The Appropriations Committee.—well now, gentleman the Appropriations Committee is the law of the land. Brother Achterman is the law of the land, he is the spender, he is the one that spends money. They have nothing to do actually with the estimating of the revenues. Tony Gerard down there has charge of the estimating of the revenues, he is the one that has to do with the raising of the money. His committee, the Committee on Ways and Means, is the committee that must make the estimates. It is not the Appropriations Committee, but the gentleman from Monroe, Mr. Achterman, who is the majority floor leader and chairman of the Appropriations Committee, who has taken it upon himself to make the estimates. I don't know of any time that the Appropriations Committee adopted those estimates. I have tried to attend those meetings. They had one the other day lasting for six minutes that I was unable to get to until it was over. I don't think there was anything done at that meeting of the Appropriations Committee. None of the Committee

have ever as far as I know, and I think I am correct, made any official estimate or have ever attempted to vote on an estimate. I am in error in suggesting that the Committee could make an official estimate. They never even attempted as a Committee to make any estimates, so we have here the situation, the Department of Revenue bound under the law to make estimates and under the law the only place where an official and legal estimate of the revenues can be made, and having made its estimate we then have coming in here a report from a Committee containing a new estimate on revenue. Where does that come from? Not even from a Committee, it comes from an individual, a member of this House, the Chairman of the Appropriations Committee. He gives the figures of estimated revenue to the Chairman of the Ways and Means Committee, and the Committee on Ways and Means takes a bill and puts it out on the floor of the House as amended, containing that figure in it.

Now, gentlemen, what are the bankers going to do about it? You know as well as I do, you may be able to fool the people of Pennsylvania but you are not fooling yourselves, you are not fooling us. You know full well the bankers will never put a single bid on a tax anticipation note sale with this bill in the form it is in today. The bankers when this bill was first passed, suggested it was necessary and advisable to put in the "whereas" clause containing the estimate of revenues, and there has been used the official estimate of revenue of the Department of Revenue. Yet you put in this bill an amount that is different from that which is made officially, and which is the only official estimate of revenue in the Commonwealth of Pennsylvania, and you want the Senate to pass it and the Governor to sign it. Then you know what is going to happen. You know that the bankers are not going to buy the tax anticipation notes. You know we are going to have to advertise and maybe in the meantime adjourn and then there would be no tax anticipation notes sold. Then you would duck, you would run around over the Commonwealth and you would cry out that the Commonwealth of Pennsylvania is in such a terrible condition, the financing of the James administration is in a terrible condition and that the bankers of the country will no longer buy the bonds.

Mr. Speaker and members of the House, I say that you are deliberately sabotaging not only the financial program of the Commonwealth of Pennsylvania, you are not only delaying, you are not only sabotaging it, you are trying to cripple it and you are trying to cripple it at the cost of those people that need the support of the Commonwealth of Pennsylvania.

I am going to vote for this bill. I am going to ask all the Members of the House to vote for this bill because there should be no more delay than is absolutely necessary. The tax program must go through, the tax anticipation note program must go through in order that the special funds can be repaid, and in order that the Commonwealth of Pennsylvania will have money to continue to operate. Therefore, we are not taking any chance of delay, we are all going to vote for this tax anticipation note bill, I am sure. But I am hoping that the Senate will amend this bill to such a form that the bankers of the country will buy the tax anticipation notes when they are offered for sale and that this House will, in its

wisdom, see fit to go along with the Senate on that amendment in order that the people of Pennsylvania may be fed and in order that the functions of the government may continue.

Mr. ACHTERMAN. Mr. Speaker, the gentleman is complaining about the length of time it has taken the Committee to make the study that we found was essential and necessary to make. May I state, Mr. Speaker, that never to my knowledge, and I believe I am safe in saying that never in the history of this House has there been a more studied, malicious effort by any party to misguide and mislead the Members of the Legislature in the budget subject. The thing that is startling and surprising to me is the fact that even to this day, that effort to misguide and mislead the Members of the House continues.

Mr. Speaker, we heard just a few moments ago from the minority leader of this House that his party, with the proceeds of this \$413,000,000 estimate they intend to repay to the special funds from which they have borrowed, the money that they borrowed.

Mr. Speaker, I say to the Members of the House, that was not their intention and I believe I am safe in saying that still is not their intention. I give you as authority for my statement the budget message of the Governor himself. If you will turn to page 2 of that budget message, you will find \$413,000,000 that they referred to under the heading of "1941-1943 biennium." You will note that out of that \$413,000,000 all they expected to pay back from the transferred fund was the sum of \$59,000,000. But, Mr. Speaker, every Member of this House knows that the amount of money borrowed was in excess of that, that the amount is somewhat in excess of \$70,000,000. I am saying to the minority Members of this House, and I will go further than that, I am saying to the people of Pennsylvania that the budget we are submitting and which we are asking both this House and the Senate to adopt, is going to repay the borrowed money, not part, but all. If there is any further doubt in the minds of the minority Members in that respect, whether that was the Governor's intention, may I turn to his own message where he said "As I already explained if an additional appropriation is necessary for assistance for this biennium, the amount will have to be taken from the \$131,000,000. In other words, what does he propose doing? In his message to you, he proposed taking relief moneys for the coming biennium in order to pay back the funds that he borrowed from the transfers or through the transfers. That is how he expects to do it. He said he is going to pay it back. Why not be fair? Why not be honest with the membership of this House and tell what you intend to do with the money? Why say to the membership, "It is from these tax anticipation notes we expect to pay back the various funds when you know it is not the true story, when you know it does not give to the Members of the House and the people of Pennsylvania the complete and true picture?"

They say that the hospitals have not received their appropriations. What has the coming biennium to do with the payments that they did not make in February of this year and that they are not going to make in May of this year? What do the revenues for the coming biennium have to do with that? Why are not the hospitals receiving their money? Why, of course it has been used for other purposes. What kind of purposes? For

example, examine your salary payrolls and you will find them higher than they ever were in the history of Pennsylvania. Then go back and justify yourselves you and the Republican administration, try and justify yourselves to the people of Pennsylvania by falsely accusing the Democratic party of refusing to go along with the budget such as was submitted to this House by the Republican party. The minority of this House is complaining that they will not have funds. The remaining tax bills will be leaving this House today. Ample time will be given to the Senate to pass them and moneys will continue to come in, Mr. Speaker. Of course, I presume that the Senate has not been doing what the House did do. The Democratic Members of this House made an honest and sincere study of the financial condition in Pennsylvania. They had the same number of days to make the same study in the Senate. If the Senate on the contrary has been dawdling over there, if their Finance Committee has not felt that the subject of financing and the subject of budget was of importance until after the tax measures reach their House, I am saying to the minority Members of this House that in the Republican Senate lies the blame if action cannot be had on these bills tomorrow. Then, and this is the surprising thing to me, then the scare is tried to be thrown into this House that we have no power to estimate the receipts in revenues from the tax bills we pass.

The gentleman from Dauphin quoted the Attorney General of this State. There are Appellate Court decisions on the matter, Mr. Speaker. It is an odd thing, they do not agree with what the gentleman quoted. As a matter of fact, Mr. Speaker, the Supreme Court of this State has held a contrary position. I anticipated that the very question now thrown into the discussion would be raised. After all this chicanery with the rest of the budget one could not help but imagine that it would be. Therefore, Mr. Speaker, for the record, I wish to read formally an opinion that will perhaps help the Attorney General change his mind.

Under Article 6, Section 601 and 602 of the Administrative Code of 1929, P. L. 177, 71 PS 221-222, it is the power and duty of the Governor to submit to the General Assembly a budget embracing the amounts recommended by him to be appropriated, the estimated revenues and receipts from any and all sources, and an estimated amount to be raised by taxation or otherwise.

The question has arisen as to how far the Governor's estimates of incoming revenue and amounts to be raised by taxation or otherwise are binding upon the General Assembly.

In view of the fundamental nature of the State Government, whereby the legislative, executive and judicial branches are separate and distinct, it seems clear that the Governor's functions with respect to estimating revenues and amounts to be raised by taxation or otherwise, are merely advisory.

Under Article 2, Section 1 of our Constitution, the legislative power is vested exclusively in the General Assembly. The making of appropriations, and the raising of revenues, is solely a legislative function. There is no provision anywhere in the Constitution which would authorize the Governor to make estimates of revenues or amounts to be collected by taxation, which would be binding upon the General Assembly. Any statute which would limit or restrict the fundamental power of the Legislature in these respects would, therefore, be unconstitutional. Even if those provisions of the Administrative Code above referred to were to be so construed as to make the

Governor's estimates binding, it is well established that statutes enacted by one Legislature cannot bind subsequent Legislatures. Accordingly, whatever may have been intended by these provisions of the Administrative Code, it is entirely within the power of the present session of the General Assembly to enact whatever legislation it deems proper regarding appropriations and taxes, regardless of any estimates which may have been submitted by the Governor.

The broad powers of the Legislature with respect to appropriations and taxes, were clearly recognized by the Pennsylvania Supreme Court in the case of *Comm. ex rel. Schnader v. Liveright*, 308 Pa. 35 (1932). Among other questions raised in that case, was the question as to whether an appropriation of \$10,000,000 for relief purposes violated Article 9, Section 4 of the Pennsylvania Constitution. That constitutional provision prohibited the creation of a state debt in excess of \$1,000,000 except for certain specific purposes. It was contended that the estimated revenues for the biennium involved, were \$192,915,000, and that the authorized appropriations, prior to the appropriation for relief, were \$192,394,000. Since the appropriation for relief, plus certain others made at the Special Session, totaled \$10,716,000, it was argued that the excess over the estimated receipts constituted a debt in violation of the Constitution, and was invalid. The Court sustained the \$10,000,000 appropriation for relief, and held in brief that the Legislature's power over financial matters was supreme, but that if appropriations actually exceeded income during any biennium, the appropriation must be abated to the extent required by the actual receipts. In connection with this decision, the court made the following comment:

"Legislative power is vested in the General Assembly by article II, section 1, and its power is supreme on all such subjects, unless limited by the Constitution. The control of the state's finances is entirely in the legislature, subject only to these constitutional limitations; and, except as thus restricted, is absolute. Unless expressly prohibited or otherwise directed by that instrument, appropriations may be made for whatever purposes and in whatever amounts the law-making body finds desirable. The legislature in appropriating is supreme within the limits of the revenue any moneys at its disposal."

In view of this case, the conclusion seems inevitable that the Legislature may make an appropriation and levy any taxes it sees fit, regardless of the Governor's estimates. However, if the actual receipts turn out to be insufficient to meet the appropriations made, they must be abated. Under the case just referred to, the order of abatement is set forth, but this is not essential in the present connection. Of course, the Governor is given power under Article 4, Section 16, to disapprove appropriations, and unless such appropriations are thereafter passed over his disapproval, the Governor's action in this respect is final.

A question somewhat similar to one involving the force and effect of the Governor's estimates, arose in the case of *Woodward v. Phila. ex rel.* 333 Pa. 80 (1938). In this case, the question involved was the force and effect of the city controller's estimates of receipts from taxes and from other sources. The court held the controller's estimates of receipts from taxes were not binding on the city council, but that his estimates of receipts from miscellaneous sources were binding. However, the ruling in this case was dictated by the specific provision of the City Charter Act, which is, of course, binding upon both controller and council.

Except for constitutional provisions, the General Assembly is not bound in any way.

In conclusion it may be stated that it is entirely within the power of the General Assembly to make any appropriations, or pass any tax legislation which

it sees fit, regardless of any estimates which the Governor may have submitted along with his budget as to the incoming revenues and the amounts to be raised by taxation or otherwise.

Mr. Speaker, may I in conclusion, add this remark, the tax measures are now going through the House, you will have the tax anticipation note bill before you in a moment, the budget you will consider next week, the entire fiscal problem facing the state of Pennsylvania has been studied completely, you are receiving an honest and a truthful report of the decisions that face the Commonwealth. I realize how difficult it must be for the minority Members of this House to be put in the position of knowing that their party ran over the entire State of Pennsylvania some two years or more ago complaining bitterly to the people of Pennsylvania about the tax bills that the Democrats had passed. I know how bitter it must have been to find yourselves in the position that you reenacted those bills, that the very thing that you condemned to the high heavens you took unto yourselves as your own child. I know how bitter you must now feel to realize that you have told the people of Pennsylvania "we are going to give you tax reductions," and then find that the powers in your party are so motivated by a desire to spend money, that they do not desire to give the people tax reduction, and that it remains for the party that enacted those taxes, and to the party that said that when they did enact those taxes "at the first possible moment we will give you relief," to correct the existing situation. In the Democratic administration we did give relief to the tune of some twenty five million dollars. We are coming before the people of Pennsylvania and telling them that we will continue in the purpose of relieving the people of Pennsylvania from these emergency taxes at the very earliest moment, and that very earliest moment, is now, Mr. Speaker.

Mr. WOODSIDE. Mr. Speaker, if I did not feel that the gentleman does not understand the situation, I would accuse him of deliberately misrepresenting one very important fact, and that is the question of the repayment of the special funds. The gentleman gets up here on the floor of this House without any provocation, without any cause, and being in a position in which he should know it is not true, and suggests that the administration by anything in the budget or anything in their remarks or anything in their actions or anything that they have done or said does not intend to repay the special funds. He suggested the administration intends to deliberately violate the law by not repaying these special funds. He should know, if he does not, that that statement is absolutely false. There is no ground for making that statement. He reads figures out of the budget and says that we all know there is more money that will come in than is contained in the budget. That is a deliberate misrepresentation, Members of the House. All of the Members of this House know that the budget was submitted to this House on February 3d, and that since that time it developed, it was necessary to make additional borrowings. The gentleman well knows that in that bill which the Governor signed, there was a clause requiring the repayment of those funds. The gentleman well knows that they have deliberately sabotaged the program so as to prevent the repayment of those funds within the time limit in which they were promised, and which we as

Members on this side of the House as well as the Governor intend to repay. They made every effort it was possible to make by their acts and by their thoughts to prevent the repayment of those funds within the time limit in which we agreed to repay them.

They have already delayed by a matter of weeks the repayment of those funds. Then they come along and try to tell the people of the Commonwealth of Pennsylvania that the Governor deliberately intends not to repay those funds. That is not right, and the gentlemen on the other side know, if they have any understanding at all, that it is not a true statement of the situation.

And now, Mr. Speaker, the gentleman wants to know what the moneys of the next biennium have to do with the repayment of these funds to schools and hospitals and things of that sort. I will tell you what they have to do with it. The estimates of revenue which were submitted by the gentleman were a little too high for the last biennium, and as a result of that there is not enough money to keep on paying relief, nor will there be enough money, not only in May but in June, for the payment of relief if there are no appropriations made to pay it. It is necessary to withhold a certain amount of cash money from these people, every one of them would be paid today,—I am referring now to the hospitals and homes and first, second and third class school districts,—they would be paid today, had the gentlemen on the other side passed the tax bills and the tax anticipation note bill in time to have them signed by the Governor before this date.

The gentleman has entered into a long legal argument suggesting that the opinion of the Attorney General was wrong, that he did not know what he was talking about and the Supreme Court has decided otherwise. As a matter of fact what the opinion of the Attorney General is doing is interpreting the opinion of the Supreme Court that he was reading. Mr. Speaker, this opinion is not the opinion of the present Attorney General as he would lead you to suggest, or as he would lead you to believe. This opinion No. 51 was in effect and recognized as the law of the Commonwealth of Pennsylvania by George Earle during the four years that he was Governor of the Commonwealth of Pennsylvania. This is an opinion which was written by the Honorable William H. Schnader. But casting all that aside, let us say that the gentleman has something in his argument, although I will not admit there is anything in it because in fact and in truth there isn't, but let us say now for the sake of this argument there is something in it, it still does not change the situation which I have argued on the floor of the House and which the gentlemen on the other side well know exists. That is this, if there would be a material doubt in the minds of the bankers, what would they do? What would a title searcher do if there is a material doubt as to whether or not a transfer was legal or not? He would say, "No.". What does any attorney who passes upon bond issues do if there is any doubt? He says, "No.". The bankers would not touch them and the gentleman well knows that. Even if the situation as suggested by the gentleman is true, even if there were any element of sound law in it, still the bankers of the Commonwealth of Pennsylvania if there were any doubt at all would say, "No.", and there would be no bids on the tax anticipation notes and the gentleman well knows it.

Now, Mr. Speaker, the situation as it definitely was stated by him, is such that no matter what you do you are

causing delays in the payment to the people of the Commonwealth of Pennsylvania to which they are entitled. Imagine, the gentleman on the other side studying this matter for one hundred seven days, comes before the people of Pennsylvania and says, "Why, this program ought to be passed by the Senate". When? Tomorrow, one day; tomorrow - we are going to start in on it. There are no grounds for assuming that the Senate will start on these bills tomorrow and get them passed by May 31st. Imagine suggesting that a deliberative body of the Commonwealth of Pennsylvania should accept a program which they first saw today and accept that program and pass it within five days, after one hundred seven days work consumed by you in studying the program. What would they think the gentleman on the other side would likely do? What would the gentleman expect from the other side. On the basis of the gentleman's faith, hope and charity speech they would expect that the gentleman would say, "Well, the revenues are not high enough". They would expect that the gentleman on the other side would say, "Additional revenue is necessary in order to carry out this budget," instead of coming in here and saying, "There is a lot of revenue here; there is all and more than we need." That was his opinion. What has been the change in that situation? What has been the change in the situation between the day the gentleman on the other side made that famous faith, hope, and charity speech, and today when he is putting in an estimate of revenue without any basis of fact? I will tell you what the change has been. The change has been that the revenues, which were expected to be brought in during that period are falling millions and millions of dollars below the amount which was expected. There have been changes, certainly there have been changes, but what have those changes been? Those changes have been an indication that the estimate of revenues made on the day that the Governor gave his budget message, and on the day that the gentleman from Monroe made his famous faith, hope, and charity speech, are falling below what they were expected to be on that day. So, the Senate faced with an absolutely new problem, faced with the alternative brought out after one hundred seven days, is asked by the gentleman on the other side to swallow this program, which I am sure will eventually be shown to be absolutely and maliciously false, to swallow this program in a matter of five days.

Mr. Speaker, I do not believe you can convince the people of Pennsylvania that you are playing fair, not only with the Senate, but I do not believe you can convince the people of Pennsylvania you are playing fair with them.

One other thing. The gentleman talked about a bitter pill. I admit it was a bitter pill to swallow all of these emergency taxes in 1939 and, Mr. Speaker, I admit it is a bitter pill to swallow these emergency taxes again. That is a long story, and I am only going to talk about it very briefly. I want to call the attention of the gentlemen on the other side and the people of the Commonwealth of Pennsylvania to the fact that had it not been for the vast economies made during the present administration, had it not been for the postponement of moneys, had it not been for the raw deal given to Pennsylvania by the New Deal in reference to the amount of W. P. A. help, it would not have been necessary to reenact many of the emergency taxes at this session of the Legislature. It

would not have been necessary to enact much more than the emergency taxes at this Session of the Legislature. What has taken place in recent months? The number of people on W. P. A. has been reduced from around 147,000 at the time the budget message was given, to around 95,000 at the present time. Has the reduction in this country been anything like that? Certainly not. It is discrimination against the Commonwealth of Pennsylvania. Every effort has been made by the New Deal, both in Washington and in Pennsylvania, to ruin the opportunity of Governor James to carry out his promises not to increase taxes for Pennsylvania. Then it becomes a matter of interest—don't you remember the 1939 session how the gentlemen on that side, particularly the floor leader, the gentleman from York, Mr. Cohen, paced up and down that aisle and shouted about the need for additional taxes and how we would have to call a Special Session in order that additional taxes could be added on. And there were none. And don't you remember in the Special Session of 1940 when we were transferring funds, that the people on the other side got up and talked about how this was not the way to meet the situation? Don't you remember the very last speech made by the gentleman from York, Mr. Cohen, on this program, and he finally came out with an alternative program? What was it? That we should put on additional taxes because in 1941 we would be called in here to put on the additional taxes. All of you Members who served in this House during the 1940 session remember that speech. You remember how in the very final speech of that program he finally came out with the true situation. It was the proposition that there had to be additional taxes in 1941.

That was in 1940. That was not so long ago. That was their position at that time. You recall what the Governor said about it at that time in his message. The Governor said:

"Likewise, we are told that the administration would levy a hundred million dollars in new taxes during 1939. When that year ended without a cent of new taxation, the prophets revised their forecasts to say the new taxes were inevitable during 1940.

"Now that the present session has been summoned without any mention of new taxes in the call, I note from the newspapers that the prophets have again revised their predictions and are saying that new taxes are inevitable during the spring of 1941."

Mr. Speaker, new taxes were not enacted in 1939. They were not enacted in 1940 and they are not necessary in 1941. In spite of that fact the gentleman gets up and gives a long oration immediately after the budget message in which he talks about the unwarranted hope that existed in the estimate of revenues, as contained on February 3rd in the budget as presented by the Governor of this Commonwealth. That budget stands today as it stood then, as a sound financial program for the Commonwealth of Pennsylvania.

Mr. ACHTERMAN. Mr. Speaker, without endeavoring to answer categorically everything the gentleman said in his last statement, I want only to make this comment in relation to his allegation that the Democrats both here in Harrisburg and in Washington, are doing everything they could to ruin the James Administration, we don't have to do anything to ruin the James administration. All we have to do is let the James administration, the Republican administration, continue on skyrocketing the payroll like they have been doing, and ignoring the

people on the problem of tax relief, and they will ruin the administration without any effort on our part.

Mr. WOODSIDE. Mr. Speaker, if it is the thought of the gentleman from Monroe that the James administration is going to ruin itself, why doesn't he adopt the budget suggested by the James administration and then let the people of Pennsylvania decide whether the James budget ruins the Republican administration or not.

Mr. ACHTERMAN. Mr. Speaker, I would like to do something more than that, but I realize that I and my party do represent the people of Pennsylvania, and someone has to come to their aid.

On the question recurring,
Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS—165

Achterman,	Gallagher,	Maxwell,	Riley,
Allmond,	Gerard,	McClanaghan,	Rooney,
Auker,	Gillan,	McClester,	Rose, S.
Baker,	Goodwin,	McDermott,	Rosenfeld,
Balthaser,	Greenwood,	McDowell,	Royer,
Baughner,	Gross,	McFall,	Rush,
Bentley,	Gryskewicz,	McGrath,	Sarraff,
Bentzel,	Gyger,	McIntosh,	Scanlon,
Boles,	Habbyshaw,	McKinney,	Schwab,
Boney,	Haberlen,	McLanahan,	Serrill,
Bradley,	Haines,	McLane,	Shaffer,
Brown,	Hall,	McMillen,	Shaw,
Brunner, P. A.,	Hamilton,	Melchiorre,	Shepard,
Burns,	Hare,	Mihm,	Skale,
Burriss,	Harkins,	Modell,	Stlne,
Chervenak,	Harris,	Monks,	Stockham,
Chudoff,	Heatherington,	Mooney,	Tarr,
Cochran,	Hering,	Moran,	Tate,
Cohen, M. M.,	Herman,	Moul,	Taylor,
Cohen, R. E.,	Hersch,	Muir,	Thompson, E. F.,
Cook,	Hewitt,	Munley,	Trout,
Cordier,	Holland,	Nunemacher,	Van Allsburg,
Corrigan,	Huntley,	O'Brien,	Verona,
Croop,	Jefferson,	O'Connor,	Vincent,
Cullen,	Jones, G. E.,	O'Mullen,	Vogt,
Dalrymple,	Jones, P. N.,	O'Neill,	Weingartner,
Dennisson,	Keenan,	Owens,	Weiss,
DiGenova,	Kenehan,	Petrosky,	Weish, E. B.,
Dix,	Kline,	Pettit,	Weish, M. J.,
D'Ortona,	Knoble,	Polaski,	Wilkinson,
Duffy,	Kolankiewicz,	Polen,	Williams,
Early,	Komorofski,	Powers,	Winnner,
Elder,	Lee, E. A.,	Prosen,	Wolf,
Elliott,	Leonard,	Rausch,	Wood, L. H.,
Ely,	Lesko,	Readinger,	Wood, N.,
Falkenstein,	Leydie,	Reagan,	Woodring,
Finestone,	Lichtenwalter,	Reese, D. P.,	Wright,
Finnerty,	Longo,	Reese, R. E.,	Yeakel,
Fiss,	Lovett,	Regan,	Yester,
Flynn,	Malloy,	Reynolds,	Kilroy,
French,	Marks,	Rhea,	Speaker.

NAYS—0

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 234, as follows:

An Act to further amend section one of the act approved the fifteenth day of July one thousand eight hundred ninety-seven (P. L. 292) entitled "An act to provide revenue by taxation" by increasing the rate of tax for a further limited period of time

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

Section 1 Section one of the act approved the fifteenth day of July one thousand eight hundred ninety-seven (P. L. 292) entitled "An act to provide revenue by taxation" as last amended by the act approved the fourth day of May one thousand nine hundred thirty-nine (P. L. 53) is hereby further amended to read as follows

Section 1 Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That from and after the passage of this act every bank or savings institution having capital stock incorporated by or under any law of this Commonwealth or under any law of the United States and located within this Commonwealth shall on or before the fifteenth day of February in each and every year make to the Department of Revenue a report in writing verified as required by law setting forth the full number of shares of the capital stock subscribed for or issued as of the preceding thirty-first day of December by such bank or savings institution and the actual value thereof as of the preceding thirty-first day of December which actual value shall be ascertained as hereinafter provided It shall be the duty of the Department of Revenue to assess such shares for taxation at the same rate as that imposed upon other moneyed capital in the hands of individual citizens of the State that is to say for the calendar years ending December thirty-first one thousand nine hundred thirty-six December thirty-first one thousand nine hundred thirty-seven December thirty-first one thousand nine hundred thirty-eight December thirty-first one thousand nine hundred thirty-nine and December thirty-first one thousand nine hundred forty at the rate of eight mills upon each dollar of the actual value thereof for the calendar years ending December thirty-first one thousand nine hundred forty-one and December thirty-first one thousand nine hundred forty-two at the rate of seven mills upon each dollar of the actual value thereof and thereafter at the rate of four mills upon each dollar of the actual value thereof the actual value of each share of stock to be ascertained and fixed by adding together the amount of capital stock paid in the surplus and undivided profits and dividing this amount by the number of shares It shall be the duty of every bank or savings institution within a period of sixty days after the date of such settlement by the Department of Revenue to collect the amount of said tax from its shareholders and pay the same to the State Treasurer through the Department of Revenue Provided That in case any bank or savings institution having capital stock incorporated under the law of this State or of the United States shall collect annually from the shareholders thereof said tax of eight mills or seven mills or four mills as the case may be on the dollar upon the actual value of all the shares of stock said bank or savings institution according to the provisions of this act that have been subscribed for or issued and pay the same into the State Treasury through the Department of Revenue the shares and so much of the capital and profits of such bank or savings institution as shall not be invested in real estate shall be exempt from local taxation under the laws of this Commonwealth and such bank or savings institution shall not be required to make any report to the local assessor or county commissioners of its personal property owned by it in its own right for purposes of taxation and shall not be required to pay any tax thereon The procedure in case the Department of Revenue be not satisfied with the report made by any bank or savings institution and the penalties for failing to make such report and pay the tax shall be as provided by law

Section 2 This act shall become effective immediately upon its final enactment

And said bill having been read at length the third time, considered and agreed to.

On the question,

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS 164

Achterman,	Goodwin,	McClester,	Rose, S.,
Allmond,	Greenwood,	McDermott,	Rosenfeld,
Auker,	Gross,	McDowell,	Royer,
Baker,	Gryskewicz,	McFall,	Rush,
Balthaser,	Gyger,	McGrath,	Sarra,
Baughner,	Habbyshaw,	McIntosh,	Scanlon,
Bentley,	Haberlen,	McKinney,	Schwab,
Bentzel,	Haines,	McLanahan,	Serrill,
Boney,	Hall,	McLane,	Shaffer,
Bradley,	Hamilton,	McMillen,	Shaw,
Brown,	Hare,	Melchiorre,	Shepard,
Brunner, P. A.,	Harkins,	Mihm,	Skale,
Burns,	Harmuth,	Modell,	Stine,
Chervenak,	Harris,	Monks,	Stockham,
Chudoff,	Heatherington,	Mooney,	Tarr,
Cochran,	Hering,	Moran,	Tate,
Cohen, M. M.,	Herman,	Moul,	Taylor,
Cohen, R. E.,	Hersch,	Muir,	Thompson, E. F.,
Cook,	Hewitt,	Munley,	Trout,
Cordier,	Holland,	Nummacher,	Turner,
Corrigan,	Huntley,	O'Brien,	VanAllsburg,
Croop,	Jefferson,	O'Connor,	Verona,
Cullen,	Jones, G. E.,	O'Mullen,	Vincent,
Dennison,	Jones, P. N.,	O'Neill,	Vogt,
DiGenova,	Keenan,	Owens,	Weingartner,
Dix,	Kenehan,	Petrosky,	Wells,
D'Ortona,	Kilne,	Pettit,	Welsh, E. B.,
Duffy,	Knoble,	Polaski,	Welsh, M. J.,
Early,	Kolankiewicz,	Polen,	Wilkinson,
Elder,	Komorowski,	Powers,	Williams,
Elliott,	Lee, E. A.,	Frosen,	Winner,
Ely,	Leonard,	Rausch,	Wolf,
Falkenstein,	Levy,	Readinger,	Wood, L. H.,
Finestone,	Leydic,	Reagan,	Wood, N.,
Finnerty,	Lichtenwalter,	Reese, D. P.,	Woodring,
Fiss,	Longo,	Reese, R. E.,	Woodside,
Flynn,	Lovett,	Regan,	Wright,
French,	Malloy,	Reynolds,	Yeakel,
Gallagher,	Marks,	Rhea,	Yester,
Gerard,	Maxwell,	Riley,	Kilroy, Speaker
Gillan,	McClanaghan,	Rooney,	

NAYS 2

Boles, Burris,

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

Agreeably to order,

The House proceeded to the third reading and consideration of House Bill No. 230, as follows:

An Act to reenact and amend the title and the act approved the twenty-second day of June one thousand nine hundred thirty-five (P. L. 414) entitled "An act to provide revenue for State purposes imposing taxes upon certain classes of personal property providing for the assessment collection and lien of the same and the distribution of the proceeds thereof imposing duties on executors administrators registers of wills recorders of deeds prothonotaries and court clerks and on persons copartnerships associations banks national banks trust companies and other corporations receiving deposits of money and on certain corporations and limited partnerships conferring powers and imposing duties on certain State officers and departments imposing penalties and making an appropriation" as previously reenacted and amended by continuing the State personal property tax at a reduced rate for a further limited period of time and the emergency rate of tax on scrip bonds certificates and evidences of indebtedness assumed or on which interest is paid by corporations for a further limited period of time

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

Section 1 The title and all the sections of the act approved the twenty-second day of June one thousand nine

hundred thirty-five (P. L. 414) entitled "An act to provide revenue for State purposes imposing taxes upon certain classes of personal property providing for the assessment collection and lien of the same and the distribution of the proceeds thereof imposing duties on executors administrators registers of wills recorders of deeds prothonotaries and court clerks and on persons copartnerships associations banks national banks trust companies and other corporations receiving deposits of money and on certain corporations and limited partnerships conferring powers and imposing duties on certain State officers and departments imposing penalties and making an appropriation" as last reenacted and amended by the act approved the fifth day of May one thousand nine hundred thirty-nine (P. L. 76) are hereby reenacted and further amended to read as follows

An Act to provide revenue for State purposes imposing taxes upon certain classes of personal property providing for the assessment collection and lien of the same and the distribution of the proceeds thereof imposing duties on executors administrators registers of wills recorders of deeds prothonotaries and court clerks and on persons copartnerships associations banks national banks trust companies and other corporations receiving deposits of money and on certain corporations and limited partnerships conferring powers and imposing duties on certain State officers and departments imposing penalties and making an appropriation

Section 1 Short Title Be it enacted by the Senate and House of Representatives of the Commonwealth of Pennsylvania in General Assembly met and it is hereby enacted by the authority of the same That this act shall be known and may be cited as the "State Personal Property Tax Act"

Section 2 Definitions The following words terms and phrases when used in this act shall have the meanings ascribed to them in this section except where the context clearly indicates a different meaning

"Department" The Department of Revenue of this Commonwealth

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

The singular shall include the plural and the masculine shall include the feminine and the neuter

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

Section 3 State Tax on Mortgages Judgments Et Cetera Imposition and Rate of Tax Exemptions All personal property of the classes hereinafter enumerated owned held or possessed by any resident whether such personal property be owned held or possessed by such resident in his own right or as active trustee agent attorney-in-fact or in any other capacity except as executor or administrator of the estate of a nonresident decedent and except as trustee for a resident or nonresident religious charitable or educational organization no part of the net earnings of which inures to the benefit of any private stockholder or individual for the use benefit or advantage of any other person copartnership unincorporated association company joint-stock company or association limited partnership bank or corporation and the equitable interest in any such personal property of the classes hereinafter enumerated owned held or possessed by any resident where the legal title to such personal property is vested in a trustee agent or attorney-in-fact domiciled in another state and where such resident is entitled to receive all or any part of the income therefrom is hereby made taxable annually for State purposes at the rate of [four] three mills on each dollar of the value thereof as of a date to be fixed annually in the manner provided in section five of this act and no failure to assess or return the same shall discharge such owner or holder thereof from liability therefor that is to say

All mortgages all moneys owing by solvent debtors whether by promissory note or penal or single bill bond or judgment all articles of agreement and accounts bearing interest all public loans whatsoever except those issued by this Commonwealth or the United States and those made taxable for State purposes by section seventeen hereof all loans issued by any corporation association company or limited partnership created or formed under the laws of this Commonwealth or of the United States or of any other state or government including car-trust securities and loans secured by bonds or any other form of certificate or evidence or indebtedness whether the interest be included in the principal of the obligation or payable by the terms thereof except such loans as are made taxable for State purposes by section seventeen hereof all shares of stock in any bank corporation association company or limited partnership created or formed under the laws of this Commonwealth or of the United States or of any other state or government except shares of stock in any bank and trust company national banking association savings institution corporation or limited partnership liable to a tax on its shares or the capital stock tax or franchise tax imposed by section twenty-one of the act approved the first day of June one thousand eight hundred eighty-nine (P. L. 420) and its amendments and supplements for State purposes under the laws of this Commonwealth all moneys loaned or invested in other states territories the District of Columbia or foreign countries all other moneyed capital owing to individuals citizens of the State and the principal value of all annuities Provided That this section shall not apply to bank notes or notes discounted or negotiated by any bank or banking institution savings institution or trust company nor to loan shares of stock or other securities held by bankers or brokers solely for trading purposes nor to accounts or debit balances owing by customers of bankers or brokers in the usual courses of business nor to interest-bearing accounts in any bank or banking institution savings institution employees thrift or savings association whether operated by employees or the employer or trust company And Provided further That the provisions of this act shall not apply to building and loan associations or to shares of stock issued by building and loan associations or to savings institutions having no capital stock and if at any time either now or hereafter any persons individuals or bodies corporate have agreed or shall hereafter agree to issue his their or its securities bonds or other evidences of indebtedness clear of and free from the said [four] three mills tax herein provided for or any part thereof or have agreed or shall hereafter agree to pay the same or any part thereof nothing herein contained shall be so construed as to relieve or exempt him it or them from paying the said [four] three mills tax on any of the said securities bonds or other evidences of indebtedness as may be held owned by or owing to the said savings institution having no capital stock And provided further That the provisions of this act shall not apply to fire companies fireman's relief associations or fire insurance corporations having no capital stock secret and beneficial societies labor unions and labor union relief associations and all beneficial organizations paying sick or death benefits or either or both from funds received from voluntary contributions or assessments upon members of such associations societies or unions And provided further That corporations limited partnerships and joint stock associations liable to a tax on their shares or the aforesaid capital stock or franchise tax for State purposes shall not be required to make any report or pay any further tax under this section on the mortgages bonds and other securities owned by them in their own right but corporations limited partnerships and joint-stock associations holding such securities as trustees executors administrators guardians or in any other manner except as executor or administrator of the estate of a nonresident decedent and except as trustee for a resident or nonresident religious charitable or educational organization no part of the net earnings of which inures to the benefit of any private stockholder or individ-

ual shall return and pay the tax imposed by this section upon all securities so held by them as in the case of individuals And provided further That none of the classes of property made taxable by this section for State purposes shall be taxed or taxable for any other local purpose under the laws of this Commonwealth except for county purposes and in cities coextensive with counties for city and county purposes as now provided by law And provided further That the provisions of this section shall not apply to personal property of the class hereinabove enumerated received from any person or persons copartnership or unincorporated association or company nonresident in or not located within this Commonwealth or from any joint-stock company or association limited partnership bank or corporation formed erected or incorporated by under or in pursuance of any law of the United States or of any state or government other than this Commonwealth by any person or persons copartnership unincorporated association company joint-stock company or association limited partnership bank or corporation as active trustee agent attorney-in-fact or in any other capacity for the use benefit or advantage of any person or persons copartnership or unincorporated association or company nonresident in or not located within this Commonwealth or for the use benefit or advantage of any joint-stock company or association limited partnership bank or corporation formed erected or incorporated by under or in pursuance of any law of the United States or of any state or government other than this Commonwealth Nor shall the provisions of this section apply to personal property held for the use benefit or advantage of any resident who shall have in each of the ten preceding calendar years given or contributed all of his net income to any corporation organized or operated exclusively for religious charitable scientific literary or educational purposes

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

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

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

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

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

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

The failure of any taxable resident to receive or procure a return form shall not excuse him from making a return

(b) The return so made shall be sworn or affirmed to by the person making the same if an individual and in the case of copartnership unincorporated associations and

joint-stock associations and companies by some member thereof and in the case of limited partnerships and corporations by the president chairman or treasurer thereof

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

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

Section 5 Listing Date The department shall on or before the fifteenth day of January one thousand nine hundred thirty-eight and annually thereafter fix a day as of which the property made taxable by the third section of this act shall be listed and returned The day so fixed shall be between the first and fifteenth days of the month of January both inclusive and the day so fixed shall be printed or stamped on the forms for making returns of all such property If through inadvertence mistake or otherwise the department fails to designate or fix such date or if such date does not appear on the form for making return of such property the date as of which such property shall be listed and assessed shall be the immediately preceding first day of January

Section 6 Assessment by the Department Notice If any taxable resident shall fail to file a return or fail to include in any return all of his property made taxable by the third section of this act or shall fail to compute and pay the tax due the Commonwealth as required of tax against such resident of the amount of tax for which such resident is liable or for which he is believed by the department to be liable together with a penalty of ten per centum of such tax Promptly thereafter the department shall give or send by mail or otherwise notice thereof to such resident If such resident is dissatisfied with the assessment in the manner hereinafter provided

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

Section 8 Petition for Reassessment Appeal (a) Any resident against whom an assessment is made may petition the department for a reassessment Notice of an intention to file such a petition or to appear and be heard shall be given to the department within ninety (90) days after notice of such assessment is given or sent by the department to the taxpayer as provided in this act The department shall hold such hearings as may be necessary to hear and determine petitions for reassessment at such places and at such times as may be determined by rules and regulations of the department and each petitioner who has duly notified the department of an intention to file a petition for reassessment or to appear and be heard shall be notified by the department of the time when and the place where such hearings shall be held All such petitions shall set forth specifically and in detail the grounds upon which it is claimed the assessment is erroneous or unlawful and shall be accompanied by an affidavit under oath or affirmation certifying to the correctness of the facts stated therein If no petition for reassessment is filed with the department the petitioner may in lieu thereof appear at the hearing and present his petition orally in which event all testimony or statements of facts shall be made under oath or affirmation

(b) If such petitioner is dissatisfied with the action of the department on his petition for reassessment he shall have the right to appeal to the court of common pleas of the county where he resides at any time within sixty (60) days after notice of such action is given to him by the department. If any resident shall fail to give due notice of an intention to petition for reassessment and to file a petition for reassessment or to appear and be heard after due notice of his intention to do so or to appeal to the court of common pleas within the time and in the manner herein set forth the right to do so shall be forever barred and any such resident so failing shall not thereafter be permitted in a suit for the recovery of such tax to set up any ground of defense which might have been determined either by the department or the court of common pleas as foresaid. In all cases of petitions for reassessment and appeals the burden of proof shall be on the petitioner or appellant as the case may be and every appeal to the court of common pleas under this section shall specify all the objections to the assessment and any objection not specified in the appeal shall not be considered by the court.

Section 9 Information at Source Reports (a) The executor of every will and administrator of every estate at the time of filing with the register of wills or clerk of the orphans court the inventory and appraisal of such estate or of any affidavit setting forth the real and personal estate of such decedent for the purpose of determining the transfer inheritance tax imposed thereon by existing law shall in addition thereto file with such register of wills or clerk of the orphans court a statement in duplicate under oath or affirmation setting forth the items included in such inventory or affidavit which may be liable to the tax imposed by the third section of this act. The register or clerk with whom the same is filed shall forthwith send one copy thereof to the department. It shall be the duty of the department to proceed at once to assess the tax due from such decedent with interest as heretofore provided in this act and to present a claim therefor through the Department of Justice to the orphans court of law through the Department of Justice in any court of competent jurisdiction for the recovery thereof or to take any or all appropriate steps or procedure necessary for the collection of such tax.

(b) It shall be the duty of the recorder of deeds in each and every county in this Commonwealth to keep a daily record separate and apart from all other records of every mortgage or article of agreement given to secure the payment of money entered in his office for recording which record shall set forth the following information to wit: The date of the mortgage or agreement the names of the parties thereto the just sum of money secured the precise residence of the mortgagee or person to whom interest is payable a brief description of the real estate upon which such mortgage is secured and the date or several dates when the said sum or portion of the said sum shall become due and payable and a like daily record of every assignment of a mortgage or an article of agreement given to secure the payment of money and also the number of mortgages and agreements together with the amount of same and the names of the parties thereto which shall have been that day satisfied of record. For the purpose of obtaining with accuracy the precise residence of all mortgagees assignees and persons to whom interest is payable on articles of agreement it shall be the duty of the recorder of deeds in each county whenever a mortgage assignment or agreement given to secure the payment of money shall be presented to him for record to refuse the same unless the mortgage assignment or agreement has attached thereto and made part thereof a certificate signed by the mortgagee assignee or person entitled to interest or his duly authorized attorney or agent setting forth the precise residence of such mortgagee assignee or person entitled to interest and such certificate shall be recorded with the mortgage assignment or agreement. Every recorder of deeds on the first Monday of each month shall file the aforesaid daily record or a copy thereof with the department.

(c) It shall be the duty of the prothonotary or clerk of

the court of common pleas in each and every county in this Commonwealth forthwith upon the passage of this act to keep a daily record separate and apart from all other records of every single bill bond judgment or other instrument securing a debt entered of record in his office. Such daily record shall set forth the following information to wit: The date of the instrument the names of the plaintiff and defendant together with the precise residence of the plaintiff or person to whose use such bill bond judgment or other obligation to pay money is marked whenever such residence can be ascertained the just sum secured and the date or several dates when the said sum or portion of the same shall become due and payable with the further information whether any of said bonds or judgments are accompanied with mortgages and also the number of every single bill bond judgment or other instrument securing a debt together with the amount of same and the names of the plaintiff and defendant thereto which shall have been that day satisfied. The prothonotary or clerk of the court of common pleas shall file the aforesaid daily record or a copy thereof with the department on the first Monday of each month.

The several recorders of deeds prothonotaries and court clerks as aforesaid shall be entitled to receive ten cents for each and every mortgage judgment or lien assignment.

Section 10 Compensation of Recorders and Prothonotaries or satisfaction thereof reported to the department as heretofore required in this act. Such fees shall be paid by the respective county treasurers on the presentation of proper vouchers certified by the department and shall be applied in like manner as other fees received by such recorders prothonotaries or clerks. Provided That no fee shall be allowed in any case where the residence of any plaintiff mortgagee or assignee is omitted in such reports. And provided further That the amount allowed any prothonotary or clerk or recorder of deeds under this act shall not exceed the sum of six hundred dollars (\$600.00) per annum.

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

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

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

(b) The department may at any time transmit to the prothonotaries of the respective counties of the Commonwealth to be by them entered of record certified copies of all liens for taxes imposed by the third section of this act and penalties and interest upon which record it shall be lawful for writs of scire facias to issue and be prosecuted to judgment and execution in the same manner as such writs are ordinarily employed.

Section 14 Credits for Overpayment The Board of Finance and Revenue may allow a credit for any taxes imposed by the third section of this act and penalties and interest thereon paid to the Commonwealth to which the Commonwealth is not rightfully or equitably entitled. Claims for such credits shall be made in accordance with the provisions of "The Fiscal Code" relative to petitions for refunds of taxes. No petition for such credit shall be considered by the board unless filed with the board within two (2) years of the payment alleged to have been erroneously made.

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

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

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

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

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

(e) Whenever any person acting for or on behalf of the department shall in good faith institute legal proceedings for any violations of the provisions of this act and for any reason shall fail to recover costs of record such costs shall be a charge upon the proper county as shall such costs in the event defendant is imprisoned for failure to pay fine or costs or both and shall be audited and paid as are costs of like character in said county.

Section 16 Enforcement Rules and Regulations Inquisitorial Powers of the Department (a) The department is hereby charged with the enforcement of the provisions of this act and is hereby authorized and empowered to prescribe adopt promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of the provisions of this act and the collection of taxes penalties and interest imposed by this act.

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

Any information gained by the department as a result of any returns investigations hearings or verifications required or authorized by this act and any information gained by the county commissioners board of revision of taxes or board for the assessment and revision of taxes as the result of duplicate returns received from the department shall be confidential except for official purposes and any person or agent divulging such information shall be deemed guilty of a misdemeanor and upon conviction thereof shall be sentenced to pay a fine not in excess of five hundred dollars (\$500.00) or to undergo imprisonment for not more than three (3) years or both in the discretion of the court.

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

Section 17 State Tax on Scrip Bonds Et Cetera Imposition and Rate of Tax All scrip bonds certificates and evidences of indebtedness issued and all scrip bonds certificates and evidences of indebtedness assumed or on which interest shall be paid by any and every private corporation incorporated or created under the laws of this Commonwealth or the laws of any other state or of the United States and doing business in this Commonwealth and having a resident corporate treasurer therein except first class or nonprofit corporations are hereby made taxable for State purposes at the rate of eight mills on each dollar of the nominal value thereof during the calendar years one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine one thousand nine hundred forty [and] one thousand nine hundred forty-one one thousand nine hundred forty-two and one thousand nine hundred forty-three on reports filed for the calendar years one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine [and] one thousand nine hundred forty one thousand nine hundred forty-one and one thousand nine hundred forty-two or for any fiscal year beginning in the calendar years one thousand nine hundred thirty-seven one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine [and] one thousand nine hundred forty one thousand nine hundred forty-one and one thousand nine hundred forty-two and at the rate of four mills on each dollar of the nominal value thereof during the calendar years one thousand nine hundred [forty-two] forty-four and every year thereafter on reports filed for the calendar years one thousand nine hundred [forty-one] forty-three (or for any fiscal year beginning in the calendar year one thousand nine hundred [forty-one] forty-three) and for every year thereafter and all scrip bonds certificates and evidences of indebtedness issued and all scrip bonds certificates and evidences of indebtedness assumed or on which interest shall be paid by any county city borough township school district or incorporated district of this Commonwealth are hereby made taxable for State purposes at the rate of four mills on each dollar of the nominal value thereof during the calendar year one thousand nine hundred thirty-eight and every year thereafter on reports filed for the calendar year one thousand nine hundred thirty-seven or for any fiscal year beginning in the calendar year one thousand nine hundred thirty-seven and for every year thereafter. Provided That whenever under the provisions of this section any private corporation shall become liable for such taxes upon evidences of indebtedness by it assumed or on which it shall pay interest it shall be the duty of such corporation not later than ten (10) days thereafter to give notice in writing to any person who may at such time be liable for the payment of any taxes upon such evidences of indebtedness under the provisions of the third section of this act that the corporation has assumed such indebtedness or the payment of the interest thereon and will deduct and pay the taxes imposed thereon by this section. Such notice shall also be given before the first day of October of each and every subsequent year during which such corporation is liable for the payment of such interest. Where any private corporation shall assume such evidences of indebtedness

or the payment of interest thereon prior to the first day of October in any year and shall give notice as hereinbefore provided such corporation shall be relieved from the duty of deducting and paying the taxes imposed by this section for the balance of such year but shall deduct and pay said taxes for the ensuing year and the person to whom such notice shall be given shall for such ensuing year be relieved from the payment of tax under the provisions of the third section of this act upon such evidences of indebtedness so assumed or on which the corporation shall pay interest Where any private corporation shall assume such evidences of indebtedness or the payment of interest thereon on or subsequent to the first day of October in any year and shall give the notice as hereinbefore provided such corporation shall be relieved such evidences of indebtedness by it assumed or on which from the duty of deducting and paying the tax upon it shall pay interest for the balance of such year and for the ensuing year and the person to whom notice is so given shall pay the tax for the period for which the corporation is relieved upon such evidences of indebtedness so assumed or on which the corporation shall pay interest as provided for in the third section of this act Neglect or failure on the part of any corporation upon assuming any evidences of indebtedness or becoming liable for the payment of interest thereon to give the notice as herein provided and within the time prescribed shall make such corporation liable for the payment of taxes from the time when such evidences of indebtedness are assumed or for the entire period for which interest shall be paid Neglect or failure to give such notice before the first day of October of each and every subsequent year during which such corporation is liable for the payment of such interest shall make the corporation liable for such taxes for the year following without any deductions from interest due as herebefore provided Provided That this section shall not apply to bank notes or notes discounted or negotiated by any bank or banking institution savings institution or trust company nor to interest bearing accounts in any bank banking institution savings institution employes thrift or savings association whether operated by employes or the employer or trust company And provided further That the provisions of this act shall not apply to building and loan associations or to savings institutions having no capital stock and if at any time either now or hereafter any persons individuals or bodies corporate have agreed or shall hereafter agree to issue his their or its securities bonds or other evidences of indebtedness clear of and free from the tax or any part thereof provided for in this act or in the act approved the seventeenth day of June one thousand nine hundred thirteen (Pamphlet Laws 507) or have agreed or shall hereafter agree to pay the same nothing herein contained shall be so construed as to relieve or exempt him it or them from paying the tax imposed herein on any of such securities bonds or other evidences of indebtedness as may be held owned by or owing to the said savings institution having no capital stock And provided further That the provisions of this act shall not apply to fire companies firemen's relief associations life or fire insurance corporations having no capital stock secret and beneficial societies labor unions and labor unions relief associations and all beneficial organizations paying sick or death benefits or either or both from funds received from voluntary contributions or assessments upon members or such associations societies or unions And provided further That corporations limited partnerships and joint-stock associations liable to tax on capital stock for State purposes shall not be required to pay any further tax under this section on the mortgages bonds and other securities owned by them in their own right but corporations limited partnerships and joint-stock associations holding such securities as trustees executors administrators guardians or in any other manner except as executors or administrator of the estate of a nonresident decedent and except as trustee for a resident or nonresident religious charitable or educational organization no part of the net earnings of which inures to the benefit of any private stockholder or individual shall be liable for the tax imposed by

this section upon all securities so held by them as in the case of individuals And provided further That none of the classes of property made taxable by this section for state purposes shall be taxed or taxable for county school or other local purposes And provided further That the provisions of this section shall not apply to personal property of the classes hereinabove enumerated received from any person or persons copartnership or unincorporated association or company nonresident in or not located within this Commonwealth or from any joint-stock association limited partnership bank or corporation formed created or incorporated by under or in pursuance of any law of the United States or of any state or government other than this Commonwealth by any person or persons copartnership or unincorporated association resident in this Commonwealth company joint-stock company or association limited partnership bank or corporation created or existing under the laws of this Commonwealth or doing business within this Commonwealth as active trustee agent attorney-in-fact or in any other capacity for the use benefit or advantage of any person or persons copartnership or unincorporated association or company nonresident in or not located within this Commonwealth or for the use benefit or advantage of any joint-stock company or association limited partnership bank or corporation formed created or incorporated by under or in pursuance of any law of the United States or of any state or government other than this Commonwealth or any such property whatsoever owned held or possessed by any person or persons copartnership or unincorporated association resident in this Commonwealth company joint-stock company or association limited partnership bank or corporation created and existing under the laws of this Commonwealth or doing business within this Commonwealth in the capacity of executor or administrator of a nonresident decedent or as trustee agent or attorney-in-fact for any resident or nonresident religious charitable scientific literary or educational organization no part of the net earnings of which inures to the benefit of any private stockholder or individual

It is the intent of this act that all scrip bonds certificates and evidences of indebtedness made taxable under this section are not taxable under the third section of this act and that only such scrip bonds certificates and evidences of indebtedness which cannot be made taxable under this section are to be taxed under the third section of this act

Section 18 Reports and Payments of the State Tax by Private Corporations and Municipalities: (a) It shall be the duty of the resident treasurer of each private corporation incorporated by or under the laws of this commonwealth or the laws of any other state or of the United States or any foreign country and doing business in this Commonwealth except nonprofit corporations and cooperative agricultural associations not having capital stock and not conducted for profit and it shall be the duty of the treasurer of each county city borough township school district or incorporated district of this Commonwealth upon the payment of any interest on any scrip bond certificate or evidence of indebtedness issued or assumed by such corporation county city borough township school district or incorporated district or upon which it is liable for the payment of the interest to residents of this Commonwealth and held by them to assess the tax imposed for State purposes by the seventeenth section of this act upon the nominal value of each such scrip bonds certificates or evidences of indebtedness and to report under oath or affirmation annually on or before the fifteenth day of March for the calendar year next preceding to the department the amount of such indebtedness owned held or in any manner possessed by residents of this Commonwealth together with such information as the department may require Provided That such scrip bonds certificates and evidences of indebtedness shall be deemed to be owned held or possessed by residents of this Commonwealth unless it is established that they are not so owned held or possessed and it shall be his further duty to deduct the tax imposed by the seventeenth section of this act on the payment of any interest upon such in-

debtedness and return the same to the State Treasury through the department within the time prescribed by law and his compensation for his services shall be five per centum on the first one thousand dollars (\$1,000) or fractional part thereof one per centum on all amounts over one thousand dollars (\$1,000) and not over two thousand dollars (\$2,000) and one half of one per centum on all amounts over two thousand dollars (\$2,000) Upon the payment of said State tax such scrip bonds certificates or evidences of indebtedness shall be exempt from all other taxation in the hands of the holder of the same

The time for filing reports may be extended taxpayers may be permitted to file their reports on a fiscal year basis and the procedure and penalties in case of failure to report and pay the tax shall be as prescribed by law

(b) It is the intent and meaning of this act that the tax for State purposes imposed upon obligations of private and public corporations by section seventeen of this act shall be collected in the same manner as the tax heretofore imposed for State purposes upon such obligations

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

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

(b) Sections seventeen and eighteen of the act approved the seventeenth day of June one thousand nine hundred thirteen (P. L. 507) entitled "An act to provide revenue for State and county purposes and in cities coextensive with counties for city and county purposes imposing taxes upon certain classes of personal property providing for the assessment and collection of the same providing for the duties and compensation of prothonotaries and recorders in connection therewith and modifying existing legislation which provided for raising revenue for State purposes" and their amendments are hereby repealed but this act shall not be construed to repeal any of the remaining provisions of said act

(c) Nothing herein contained shall be construed as repealing any act repealed by the act which this act repeals and the passage of this act shall not be taken or construed to relieve any person association or corporation from the payment of any taxes penalties and interest imposed by section seventeen of the said act of June seventeenth one thousand nine hundred and thirteen (P. L. 507) on reports filed for the calendar year one thousand nine hundred thirty-six or for any fiscal year beginning in the calendar year one thousand nine hundred thirty-six and prior years or from any taxes penalties and interest imposed by the provisions of any act or parts of acts in force at the time this act becomes effective or to affect or terminate any petitions investigations prosecutions legal or otherwise or other proceedings pending under the provisions of any act or parts of acts in force at the time this act becomes effective or repealed by this act or to prevent the commencement or further prosecution of any legal proceedings by the proper authorities of the Commonwealth for violations of such acts or for the collection or recovery of taxes penalties and interest due or owing to the Commonwealth under such acts

Section 21 Effective Date This act shall become effective immediately upon its final enactment and be in force for the assessment and collection of taxes under section three of this act for the calendar years one thousand nine hundred thirty-eight one thousand nine hundred thirty-nine one thousand nine hundred forty and one thousand nine hundred forty-one at the rate of four mills on each dollar of value and for the years one thousand

nine hundred and forty-two and one thousand nine hundred forty-three at the rate of three mills on each dollar of value and for the collection of taxes under section seventeen of this act for the calendar year one thousand nine hundred thirty-eight and every year thereafter on reports filed for the calendar year one thousand nine hundred thirty-seven (or for any fiscal year beginning in the calendar year one thousand nine hundred thirty-seven and for every year thereafter

Section 2 This reenacting and amending act shall become effective immediately upon its final enactment

On the question,

Will the House agree to the bill on third reading?

It was agreed to.

On the question,

Shall the bill pass finally?

Mr. ACHTERMAN. Mr. Speaker, this is a bill providing for the reduction of the personal property tax from four mills to three mills. Some question has been raised whether or not there was a necessity for the sake of uniformity to make a similar reduction in Section 17 of the corporate loans tax act. I point out to the membership of this House that the ascertainment of the base on which the tax is placed is different in regard to corporate loans in relation to what is known purely as personal property tax. We are of the opinion that we have not violated the law in relation to uniformity. However, may I say when the question is placed before the Senate, in the event they come to a different conclusion, we will be prepared to discuss it with the Senate, and if necessary the budget figures as submitted by our party will indicate, or I believe will indicate that that reduction can also be made.

On the question recurring.

Shall the bill pass finally?

Agreeably to the provisions of the Constitution the yeas and nays were taken and were as follows, viz:

YEAS 158

Achterman,	Gallagher,	Maxwell,	Rhea,
Allmond,	Gerard,	McClanaghan,	Riley,
Auker,	Gillan,	McClester,	Rooney,
Baker,	Goodwin,	McDermott,	Rose, S.,
Balthaser,	Greenwood,	McDowell,	Rosenfeld,
Baughner,	Gross,	McFall,	Rush,
Bentley,	Gryskewicz,	McGrath,	Sarraf,
Bentzel,	Gyger,	McIntosh,	Scanlon,
Boney,	Habbyshaw,	McKinney,	Schwab,
Bradley,	Haberlen,	McLanahan,	Serrill,
Brown,	Hall,	McLane,	Shaffer,
Brunner, P. A.,	Hamilton,	McMillen,	Shaw,
Burns,	Hare,	Melchiorre,	Shepard,
Burriss,	Harkins,	Mihm,	Skale,
Chudoff,	Harris,	Modell,	Stine,
Cochran,	Heatherington,	Monks,	Stockham,
Cohen, M. M.,	Hering,	Mooney,	Tarr,
Cohen, R. E.,	Herman,	Moran,	Tate,
Cook,	Hersch,	Muir,	Taylor,
Cordier,	Hewitt,	Munley,	Thompson, E. F.,
Corrigan,	Holland,	Nunemacher,	VanAllsburg,
Croop,	Huntley,	O'Brien,	Verona,
Cullen,	Jefferson,	O'Connor,	Vincent,
Dennison,	Jones, G. E.,	O'Mullen,	Vogt,
DiGenova,	Jones, P. N.,	O'Neill,	Weingartner,
Dix,	Keenan,	Owens,	Welsh, E. B.,
D'Ortona,	Kenehan,	Petrosky,	Welsh, M. J.,
Duffy,	Knobie,	Pettit,	Wilkinson,
Early,	Kolankiewicz,	Polaski,	Williams,
Elder,	Komorowski,	Polen,	Winnor,
Elliott,	Lee, E. A.,	Powers,	Wolf,
Ely,	Leonard,	Prosen,	Wood, L. H.,
Falkenstein,	Levy,	Rausch,	Woodring,
Finestone,	Leydic,	Readinger,	Woodside,
Finnerty,	Lichtenwalter,	Reagan,	Wright,
Fiss,	Longo,	Reese, D. P.,	Yeakel,
Flynn,	Lovett,	Reese, R. E.,	Yester,
French,	Malloy,	Regan,	Kilroy, Speaker
	Marks,	Reynolds,	

NAYS 7

Boles, Kline, Royer, Wood, N.,
Haines, Moul, Trout,

The majority required by the Constitution having voted in the affirmative, the question was determined in the affirmative.

Ordered, That the Clerk present the same to the Senate for concurrence.

BILL ON FIRST READING

The SPEAKER. If there is no objection the Chair will return to the first reading calendar. The Chair hears none.

Agreeably to order,

The House proceeded to the first reading and consideration of House Bill No. 571, entitled:

An Act making an appropriation to the Department of Public Assistance, for the purpose of carrying out the Public Assistance Law for the two fiscal years beginning June first, one thousand nine hundred forty-one and for the payment of assistance and expenses accrued or incurred prior to, and remaining unpaid on, May thirty-first, one thousand nine hundred and forty-one and providing for certain allocations from such appropriation by the Department of Public Assistance and also by the Governor, the Auditor General, and the State Treasurer or the majority thereof.

And said bill having been read at length the first time, Ordered, To be laid aside for second reading.

RECONSIDERATION OF HOUSE BILL NO. 1025

Mr. HEATHERINGTON. Mr. Speaker, I move that the vote by which House Bill No. 1025, Printer's No. 608, entitled

An Act relating to attorneys-at-law; regulating the admission of persons to said office, by prescribing the conditions upon which, and the method by which law colleges and schools shall be entitled to receive certificates of approval as institutions of learning, properly qualified to prepare registered law students for admission to any final examination for the practice of law in this Commonwealth, and the effect thereof upon such law students and upon examining boards or commissions: authorizing the collection of fees for services to be rendered hereunder; prohibiting certain acts or omissions; and imposing penalties; prescribing the procedure by which such approval may be enforced, suspended, revoked and reinstated; limiting the construction of this act; and repealing all acts and parts of acts inconsistent herewith.

was declared by the House to be unconstitutional on Thursday, May 5th, 1941, be reconsidered.

Mr. OWENS. Mr. Speaker, I second the motion.

The SPEAKER. How did the gentleman from Allegheny, Mr. Heatherington, vote on the final passage of this bill?

Mr. HEATHERINGTON. Mr. Speaker, I voted in the majority.

The SPEAKER. How did the gentleman from Cambria, Mr. Owens, vote on the final passage of this bill?

Mr. OWENS. Mr. Speaker, I voted in the majority.

On the question,

Will the House agree to the motion?

Mr. BROWN. Mr. Speaker, I am going to ask the House to agree to reconsider the action taken on last Thursday for the reason that I was accused of being rather unfair in

taking advantage of a light House and without giving proper notice to some of the Members. I did not intend to do that. I thought when we stayed here, we did so to transact business. The question of whether the House is light is of no concern to the business transacted. However, since I have been accused of being unfair,—the thought that should characterize the actions of all the Members should be the question of fairness and opportunity to study,—while I am of the opinion today that I was on last Thursday that the bill is unconstitutional, I am not going to oppose the motion to reconsider the vote. I believe it has been my experience here that in many instances we have given the courtesy of reconsideration, although we did not necessarily recede from our positions. That is the position I take on this motion.

On the question recurring,

Will the House agree to the motion?

It was agreed to.

The SPEAKER. The Chair recognizes the gentleman from Allegheny, Mr. Brown.

Mr. BROWN. Mr. Speaker, I have asked the House to recede from its position of having declared this bill unconstitutional so that it may be placed on the calendar for whatever disposition the House wishes to make of it. I do not yield in my position, however, that the bill is unconstitutional.

The SPEAKER. Does the gentleman from Allegheny, Mr. Brown withdraw his constitutional point of order?

Mr. BROWN. I do, Mr. Speaker. I hereby withdraw my point of order on the question of constitutionality raised last Thursday on the bill.

BILL RECOMMENDED

Mr. HEATHERINGTON. Mr. Speaker, I move that this bill be recommitted to the Committee on Judiciary General for the purpose of further study.

The motion was agreed to.

CONGRATULATORY RESOLUTION

Mr. ACHTERMAN. Mr. Speaker, in our efforts yesterday the House overlooked one of the greatest events that has occurred in Pennsylvania. I realize we have been derelict in our duty, and I now ask, Mr. Speaker, leave to offer a resolution to correct that dereliction.

Mr. ACHTERMAN offered the following resolution and asked and obtained unanimous consent for its immediate consideration.

The resolution was read, considered and adopted:

In the House of Representatives, May 22, 1941.

There comes a great day in the life of every good man—that day, scarcely considered in early youth, then dreamed of, hoped for, worried over, and finally becoming a reality—the day when the first child is born

To a member of the Legislative Correspondents' Association and his faithful spouse this thrill that comes but once in a lifetime has just occurred. At the Harrisburg Hospital, on May 21st, 1941, was born Gerry Lee Wilcove, the eight pound son of Ray Wilcove, a familiar figure about the legislative halls, a representative of the International News Service, and a mighty fine fellow; therefore be it

Resolved, That the House of Representatives hereby congratulates Mr. and Mrs. Ray Wilcove on the birth of their son, and wish the married couple, who have now assumed the dignity of the status of a family, much health and hap-

piness; and hereby direct the Chief Clerk to transmit a copy of this Resolution to them at their residence, 1622 Sycamore Street, Harrisburg, Pennsylvania.

QUESTION OF PARLIAMENTARY INQUIRY

Mr. AUKER. Mr. Speaker, I rise to a point of parliamentary inquiry.

The SPEAKER. The gentleman will state his question of parliamentary inquiry.

Mr. AUKER. Can the Speaker inform me whether it is not a time honored and well established custom that those to whom a first child is born generally furnish cigars to those who congratulate them?

The SPEAKER. For the information of the gentleman the new father passed around several boxes yesterday.

Mr. AUKER. I didn't get any, Mr. Speaker.

The SPEAKER. And you will not now.

SENATE MESSAGE

APPOINTMENT OF CONFERENCE COMMITTEE ON HOUSE BILL NO. 376

The Clerk of the Senate being introduced, informed that the Senate has insisted upon its amendments, nonconcurring in by the House of Representatives, to House Bill No. 376, entitled:

An Act To amend section eight hundred sixty-five of the act approved the twenty-fourth day of June one thousand nine hundred and thirty-nine (Pamphlet Laws 872) entitled "An act to consolidate amend and revise the penal laws of the Commonwealth" by prohibiting the sale which has been used and re-refined unless such oil exposing for sale and offering for sale of certain lubricants in a manner to deceive the purchaser and the disguising and camouflaging of equipment used for marketing liquid fuels lubricating oils and similar products.

And has appointed Messrs. THOMAS B. WILSON, CARR and SHAPIRO a committee of conference to confer with a similar committee of the House of Representatives (already appointed) on the subject of the differences existing between the two houses in relation to said bill.

COMMUNICATION FROM THE GOVERNOR

The Secretary to the Governor being introduced, presented a communication in writing from His Excellency the Governor, which was read as follows:

APPROVAL OF RESOLUTION RECALLING HOUSE BILL NO. 364

Commonwealth of Pennsylvania,
Governor's Office, Harrisburg, May 22, 1941.

To the Honorable, the House of Representatives
of the Commonwealth of Pennsylvania:

I have the honor to inform you that I have this day approved and signed a resolution of the House of Representatives and Senate recalling from the Governor House Bill No. 364, Printer's No. 500, for the purpose of amendment. Accordingly, the original bill is herewith returned.

ARTHUR H. JAMES.

COMMUNICATION AND BILL LAID ON TABLE

Mr. HEATHERINGTON. Mr. Speaker, I move that the communication from the Governor together with the bill be laid on the table.

The motion was agreed to.

COMMUNICATION FROM THE GOVERNOR

The Secretary to the Governor being introduced, presented a communication in writing from His Excellency the Governor, which was read as follows:

APPROVAL OF RESOLUTION RECALLING HOUSE BILL NO. 1021

Commonwealth of Pennsylvania,
Governor's Office, Harrisburg, May 22, 1941.

To the Honorable, the House of Representatives
of the Commonwealth of Pennsylvania:

I have the honor to inform you that I have this day approved and signed a resolution of the House of Representatives and Senate recalling from the Governor House Bill No. 1021, Printer's No. 528, for the purpose of amendment.

Accordingly the original bill is herewith returned.

ARTHUR H. JAMES.

COMMUNICATION AND BILL LAID ON TABLE

Mr. HINES. Mr. Speaker, I move that the bill, together with the communication be laid on the table.

The motion was agreed to.

BILL ON THIRD READING

Agreeably to order,

The bill having been called up from the postponed calendar by Mr. SKALE.

The House resumed the consideration on third reading of House Bill No. 1406, (Senate Bill No. 588) entitled:

An Act To protect the debtors obligors or guarantors of debts for which judgments are entered or may be entered and owners of real property affected thereby and others indirectly liable for the payment thereof either by prescribing the method of fixing the fair market value of such property and limiting the amount collectible thereafter on such judgment.

On the question, recurring

Will the House agree to the bill on third reading?

Mr. SKALE. Mr. Speaker, I ask unanimous consent to offer amendments at this time.

The SPEAKER. The amendments will be read by the Clerk for information.

The Clerk read the amendments as follows:

Amend line 4 of the title by striking out the last word of said line, "either."

Amend Section 1, page 2, line 3, by inserting after the word "sold," the following: "directly or indirectly."

Amend page 2, line 4, by striking out after the word "execution," the following: "or foreclosure."

Amend Section 1, page 2, line 7, by striking out after the word "to," the following: "secure or," "and all of lines 8, 9, and 10," and inserting in lieu thereof the following: "collect the balance due on said judgment interest and costs."

Amend Section 1, page 2, line 20, by striking out the words "to be."

Amend Section 1, page 2, line 20, by inserting after the words "value of the," the following: "real."

and after the word "sold," the following: "as aforesaid."

Amend Section 2, page 2, line 23, by striking out the words "shall set forth."

Amend Section 2, page 2, sub-section A, line 24, by inserting after sub-section (a), the following: "Shall set forth."

and striking out on line 24, "The," and inserting "the."

Amend page 2, line 28, by striking out the word "said" and inserting in lieu thereof: "the;"

Amend page 2, line 26, by inserting after the word "debt" the following: "for which the judgment was entered;"

Amend page 3, line 1, by inserting after section "b," the following: "Shall contain;"

and by striking out "A" and inserting in lieu thereof: "a;"

Amend page 4, line 4, by striking out "said respondent or respondents may be served," and inserting in lieu thereof the following: "the court may direct service;"

Amend page 4, line 22, by striking out the word "be" and all of lines 23 and 24, and inserting in lieu thereof the following: "prevent proceedings against respondent or respondents named and served;"

Amend page 5, line 10, by striking out after the word "petition," the following: "the plaintiff or plain-" "and all of lines 11, 12, 13, 14, 15, 16, 17, and 18, down to and inclusive the word 'whereupon'."

Amend page 5, line 19, by striking out after the word "shall," the following: "order the sale to be proceeded with forthwith," and inserting in lieu thereof the following: "determine and fix as the fair market value of the property sold the amount thereof alleged in the petition to be the fair market value;"

Amend page 5, line 20, by striking out all of said line and on line 21, the first two words thereof, "for or."

Amend page 5, line 21, by striking out the word "if," and inserting in lieu thereof: "If;"

Amend page 5, line 23, by striking out the word "and," and inserting in lieu thereof the word: "but."

Amend page 5, line 24, by striking out, beginning with the words "the plain-," all of lines 25, 26, 27, 28, and on page 6, lines 1, 2, 3, 4, and on line 5, the first word 'upon,' inclusive.

Amend page 6, line 5, by inserting after the word "fair," the following: "market;"

Amend page 6, line 7, by striking out the words "and shall order the sale," "and all of line 8," and inserting in lieu thereof the following: "thereupon enter a decree directing the petitioner to file release of the debtors obligors guarantors or any other persons directly or indirectly liable for the debts to the extent of the fair value so fixed whereupon execution may be issued for the balance of the debt;"

Amend page 6, line 20, by inserting after the word "claims," the following: "not discharged by the sale and also less the amount of any such items;"

Amend page 7, line 15, by striking out after the word "claims," the balance of said line and on line 16, the first word, "sale;"

Amend page 7, line 15, by inserting after the word "claims," the following: "not discharged by the sale and also less the amount of any such items paid the distribution on the sale;"

Amend page 7, line 21, by inserting after the word "aforesaid," the following: "and thereupon petitioner may proceed by appropriate proceedings to collect the balance of the debt;"

Amend page 8, line 23, by inserting after the word "property," the following: "provided however that if the sale occurred prior to the effective date of this act the plaintiff

shall file such petition within six months after the effective date of this act";

Amend page 10, line 2, by striking out, after the word "event," the following: "any clause or," and one line 3, the first word thereof, "section."

Amend page 10, line 2, by inserting after the word "event," the following: "the;"

Amend page 10, line 3, by adding the letter "s" to the word "provision";

Amend page 10, line 3, by striking out the words "which relates," and inserting in lieu thereof the following: "as applied";

Amend page 10, by inserting between lines 7 and 8, the following: "in the event the provisions of this act as applied to obligations created prior to the effective date of this act are held to be unconstitutional it is the intention of the legislature that this act do then apply only to obligations created after the effective date of this act."

The SPEAKER. Will the House give unanimous consent to the offering of amendments at this time? Is there objection? The Chair hears none.

On the question,

Will the House agree to the amendments?

They were agreed to.

On the question,

Will the House agree to the bill on third reading as amended?

It was agreed to.

Ordered, that the bill as amended lie over for printing.

PUBLIC HEARING

There will be a Public Hearing before the Committee on Ways and Means on House Bill No. 1403 on Tuesday, May 27, at 7:00 p. m., Eastern Standard Time, in the New House Caucus Room.

Joint Hearing on House Bills Nos. 1671 and 1403.

The Committee on Education will hold a Joint Hearing on H. B. 1671, now substituted for H. B. No. 1, on Tuesday, May 27, at 7:00 p. m. Eastern Standard Time with the Ways and Means Committee which will hold a hearing on H. B. 1403 at the same time.

Members are reminded of the arrangements made to show the Newsreel of the Philadelphia Gas Explosion, to be held in the Hall of the House on Monday evening, May 26 at 7:00 o'clock, Eastern Standard Time.

ADJOURNMENT

Mr. WOLF. Mr. Speaker, I move that this House do now adjourn until Monday, May 26, 1941, at 8 p. m.

The motion was agreed to, and (at 12:59 p. m.) the House adjourned.