

INHERITANCE TAX CODIFIED

Attorney General's Bill Will Replace the Personal Property Tax Measure

The Pittsburgh Gazette-Times today, prints an interesting review of the Dawson inheritance tax code bill, which was presented to the House last Monday evening. It was written by Walter J. Christy, a legislative correspondent of much experience, and is as follows:

The Sproul administration has practically determined to abandon its legislation requiring the counties to return to the State one-half of the personal property tax. It will substitute as a revenue raiser, the Dawson bill consolidating the inheritance tax laws and giving the Auditor General broad powers to collect these taxes from the estates of nonresident decedents. At the present time the Commonwealth is losing a very large sum of money annually because of inadequate legislation.

The Dawson bill, which was introduced into the House this week, was passed by Attorney General William I. Schaffer after conferences on the subject with Auditor General Charles A. Snyder. Originally there had been discussion of combining the inheritance and personal property taxes, but Mr. Schaffer says this plan was not followed.

As a result of the conferences of Allegheny county and Philadelphia officials with Governor William C. Sproul and Mr. Schaffer, the conclusion was reached that if the bill to require the return of one-half of the personal property tax to the State was passed, the bonding powers of these two large counties would be seriously impaired. With the Allegheny river bridge raising projects in Pittsburgh and the building of the Philadelphia-Camden bridge placed in jeopardy by this impairment of bonding power, the Governor and Attorney General have concluded it would be unwise to push this legislation. Mr. Schaffer says the new Dawson bill probably will bring in revenues equal to the amount which would have been received from the personal property tax return.

This decision of the administration will not only preserve the bonding power of Allegheny county, but will also save it about \$750,000 a year it would have had to turn over to the State in cash. The present personal property tax bill would have reduced the bonding power of Philadelphia \$70,000,000 and that of Allegheny county \$7,000,000.

The new Dawson bill consolidates the present laws on collateral and direct inheritance taxes, keeping in mind the various decisions of the courts. The present rates of 2 per cent on direct and five per cent on collateral inheritances are continued. It would repeal the collateral act of May 6, 1887, and the direct law of July 31, 1917, but provides that "nothing in this repealer shall affect or impair the lien of any taxes heretofore assessed, or any tax due, owing or payable, or any remedies for the collection of the same, or to surrender by remedies, powers, rights or privileges acquired by the Commonwealth" under the acts of 1887 and 1917, "or to relieve any person or corporation from any tax or penalty imposed" by these acts.

The Dawson bill provides that a tax would be imposed upon the transfer of any property, real or personal, or of any interest therein or income therefrom in trust or otherwise to persons or corporations in the following cases:

When the transfer is by will or by the intestate laws of the State from any person dying possessed of property while a resident of Pennsylvania, whether the property is situated within the Commonwealth or elsewhere.

When the transfer is by will or intestate law of real property within the State, or of goods, wares or merchandise within the State, or shares of stocks of corporations of this State or of national banking associations located in Pennsylvania and the decedent was a nonresident of the Commonwealth at the time of his death.

When the transfer is of property made by a resident or is of real property within the State, or goods, etc., or corporation or national bank stocks of concerns located within the State, made by a nonresident by deed, grant, bargain, sale or gift in contemplation of the death of the grantor, vendor or donor or intended to take effect in possession or enjoyment at or after such death.

When any person or corporation comes into the possession of enjoyment by a transfer from a resident or nonresident decedent, when such nonresident decedent's property consists of real property within the Commonwealth or of shares of stock of corporations of this Commonwealth or of national banking associations located in this Commonwealth of an estate in expectancy of any kind or character which is contingent or defeasible, transferred by an instrument taking effect after the passage of this bill, or any property transferred pursuant to power of appointment contained in any instrument taking effect after the passage of this bill.

The powers and duties of the register of wills as the agent of the State in collection of these taxes in the cases of resident decedents remain about as at present, except the fees he is permitted to retain. These are fixed as follows on the gross tax annually collected: Three per cent on \$50,000 or less; two per cent on amounts in excess of \$50,000, and not exceeding \$100,000; one per cent on amounts from \$100,000 to \$200,000, and one-half of one per cent on all amounts over \$200,000. There is a proviso that no register can receive more than \$5,000 a year in fees from both collateral and direct inheritance taxes.

The collection of inheritance taxes from the estates of nonresident decedents, who died owning property in Pennsylvania, is placed directly in the hands of the Auditor General. This official, "whenever the occasion may require, on the application of any interested party or upon his own motion," may appoint an appraiser to value the property. The Auditor General, "whenever the interest of the Commonwealth may require," could appoint such additional appraisers or employ such expert services as he may deem best to appraise the property of nonresident decedents. He would fix the compensation. The appeal from an appraisement would be made to the Dauphin County Court. Appeals are allowed to the higher courts.

Every corporation or person to whom any property within this Commonwealth passes from a nonresident decedent, or the executor, administrator or trustee of the decedent or other party in interest would

be required immediately upon the death of the decedent to give notice to the Auditor General of the amount and location of the property. If the tax is not paid within one year, the Auditor General would proceed through the courts to collect it. These suits, in the name of the Commonwealth, can be brought in any county of the State "or elsewhere" by the Auditor General. Another provision of the bill reads:

"On the transfer of property in this Commonwealth of a nonresident decedent, if all or any part of the estate of such decedent, wherever situated, shall pass to persons or corporations, who would have been taxable under this act, if such decedent had been a resident of this Commonwealth, such property located within this Commonwealth shall be subject to a tax, which said tax shall bear the same ratio to the entire tax which the said estate of such decedent would have been subject to under this act if such nonresident

decedent had been a resident of this Commonwealth, as such property located in this Commonwealth bears to the entire estate of such nonresident decedent, wherever situated. Provided, That nothing in this clause contained shall apply to any specific bequest or devise of property in this Commonwealth."

Unless the Auditor General consents, no executor, administrator or trustee of any decedent, resident or nonresident, would be permitted prior to the payment of the tax to assign or transfer stock of any corporation or national banking association located in Pennsylvania, standing in the name of the decedent, or in the joint names of the decedent and one or more other persons or in trust for a decedent. These transfers cannot be made until the Auditor General gives the corporations a certificate showing the tax has been paid. If this provision is disregarded, the corporation would be required to pay the taxes and a pen-

alty of \$1,000. The Auditor General is given authority to examine the shares of stock and the transfer books of the corporation. The following indicates the State is not overlooking any possibilities in inheritance tax collections:

"Where a testator appoints or names one or more executors or trustees, and makes a bequest or devise of property to them in lieu of their commissions or allowances, or appoints them his residuary legatee, and said bequest, devise or residuary legacy exceeds what would be a fair compensation for their services, such excess shall be subject to the payment of the tax at the rate in each case provided for in this act."

The bill says the provisions of the proposed act are severable and should any provision be declared unconstitutional it is declared to be the legislative intent that such "unconstitutional provision shall not affect the validity of this act."

Assigned to Civil Relief in Balkans

Athens, April 11.—Eleven women doctors attached to the American Women's Hospital, of New York, and fifteen United States Army surgeons have been assigned to the American Red Cross for civil relief work in the Balkans. These doctors, who are in charge of Major Burke C. Hamilton, of Goshen, N. Y., medical director of the American Red Cross Commission to the Balkans, will be sent to Serbia, Montenegro and Albania, where there is reported to be

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RINGS FOR SOLDIERS
Detroit, Michigan—Every Detroit soldier who served overseas will receive a sterling silver ring from the city as a token of gratitude. An order

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Send postal for book bargain lists.
The Old Book Store
AURAND'S, 525 N. 3rd St. Bell Tel. 29,000 new, old, rare books, all subjects; open evenings; books bought

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RALEIGH
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American Plan, \$4 & \$5 per day
Easter Holiday Extra

for 25,000 of the rings has been placed and it is believed the total number required will be 75,000 when every soldier's name is obtained. The model of the ring was made in clay by V. A. Ricci, sculptor.

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PRIMA — NUWAY
Think of it! Only \$10 first payment. That's all you need to pay down and you get any one of these brand new, very latest model Electric Washers that you may select delivered to your home. Then you can pay the balance in small easy monthly payments—30 days between each payment. **This Offer is Good Only Until May 11th.** But don't delay—don't wait until the big rush the last day. Get your request in today. Simply telephone us Bell 4554. In our showroom you can see nearly all makes of electric washers and cleaners.
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Friday and Saturday Hosiery Specials
Heavy Fibre Thread Silk Stockings in Black and Brown with Clot
\$1.75 and \$2.25
New Italian Silk Stockings in Black and Navy
\$3.25

ASTRICH'S

308 MARKET ST.

Friday and Saturday Underwear Specials
New Long Bloomers of Silk Jersey—to wear with narrow skirts. All shades
\$4.98 and \$5.98
New Jersey Silk Petticoats in two tone effects—newest shades—extra heavy quality.
\$7.98 to \$19.98

Hundreds of New Easter Suits, Dresses Capes, Coats and Dolmans Ready for Your Choosing

The Most Noteworthy Collection of Women's and Misses' Outer Apparel Ever Shown In This City

Easter Suits---

Our Showing of high grade Suits includes every new fashion thought of the season — box coats, semi-box coats, semi-fitted styles — new blouse models and vestee effects. Skirts in the new narrow widths.

Suits of Poirat Twill with Check Velour Vests are very smart.

Suits of Mannish Serges and Imported Serges, handsomely trimmed with silk braid — many strictly tailored models.

Suits of Silvertone and Tricotine in many new style innovations.

Navy blue and all shades.

\$39.50 to \$75.00

Specialized Suit Values at \$24.75

The woman who tries to match our Suit values at \$24.75 will have a hard task. It cannot be done. Smart models of all-wool Poppins and Serges. All colors.

Easter Coats---

A big shipment just received in time for Palm Sunday and Easter.

Beautiful straight line, belted models, panel back effects and pleated back styles, of Poplin, Serges, Velour, Tricotine and Jersey in all the leading shades.

Sizes to fit the stout woman too.

\$16.50 to \$55.00

Dolmans---

Nothing newer under the sun than the smart, charming Dolmans, just in, direct from New York's best designers, revealing many new style-ideas never before shown.

Dolmans of Lustrola in the new and beautiful beaver and chocolate shades—of Tricotine, Silvertone, Poirat Twill and Velour in Algerian Red, Copen, Pekin, Navy and Henna.

\$25.00 to \$69.50

Easter Dresses

A most bewitching array of gorgeous Dresses to choose from.

Black Lace and Satin Evening Dresses. Taupe Georgette Dresses, Printed Georgette and Foulard Dresses in most unusual and fetching designs — always rich looking Black Satin Dresses — and various colored Georgettes.

Many hand embroidered and beaded — many with contrasting colored tunics.

All of them beauties. All of them moderately priced.

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Specialized Dress Values at \$24.75

Dresses of Georgette, Foulards, Satin, Taffeta, Printed Georgettes and Crepe de Chine etc., in new draped skirt effects — handsomely embroidered and elegantly beaded styles. Striking color combinations and plain shades.

Several New Shipments of New Easter Capes

And as they are being unpacked they disclose many new and decidedly different Cape Styles—and more captivating than any Capes we've ever seen.

Of Velour, Men's Wear Serge, Silvertone, Tricotine and French Serges—some lined with gorgeously hued silks—butons, braid and fringes are employed in unusual ways for trimmings.

Navy and all wanted shades.

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To demonstrate our superior value giving we have concentrated on Capes to sell at \$24.75. A few minutes spent looking at our splendid assortment of Serge, Silvertone and Velour Capes in all the leading colors, will convince you that they are superior in every respect.

\$24.75

Easter Blouses

New Georgette Blouses — Flesh, White, Blue, Orchid, Bisque and Sunset—some with frills—some beaded and embroidered.
\$7.98 to \$15.00

Extra Heavy Crepe de Chine Blouses in White and Flesh—roll collar and turn-back cuff—edged with narrow plaitings.
\$13.50

New Net Blouses in Ecrú—one model slip-over—round neck with small plaited frills—another French model with double pointed frills.
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Just Arrived for Easter Selling Smart New Tongue Pumps

New York's most favored style—of mat kid and patent kidskins — welted and turn soles — leather Louis and covered Louis XV heels — All sizes and widths.

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