

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1174 Session of
1975

INTRODUCED BY MEBUS, SCIRICA, McCLATCHY, PYLES, O'KEEFE, DOYLE
AND A. C. FOSTER JR., APRIL 29, 1975

REFERRED TO COMMITTEE ON FINANCE, APRIL 29, 1975

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled
2 "An act relating to the collection of taxes levied by
3 counties, county institution districts, cities of the third
4 class, boroughs, towns, townships, certain school districts
5 and vocational school districts; conferring powers and
6 imposing duties on tax collectors, courts and various
7 officers of said political subdivisions; and prescribing
8 penalties," changing provisions relating to penalties.

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

11 Section 1. Section 10, act of May 25, 1945 (P.L.1050,
12 No.394), known as the "Local Tax Collection Law," is amended to
13 read:

14 Section 10. Discounts; Penalties.--All taxpayers subject to
15 the payment of taxes, assessed by any taxing district, shall be
16 entitled to a discount of two per centum from the amount of such
17 tax upon making payment of the whole amount thereof within two
18 months after the date of the tax notice. All taxpayers, who
19 shall fail to make payment of any such taxes charged against
20 them for four months after the date of the tax notice, shall be
21 charged a penalty of [five per centum], in accordance with the

1 table hereinafter provided which penalty shall be added to the
2 taxes by the tax collector and be collected by him:

3	<u>Time of Payment</u>	<u>Penalty</u>
---	------------------------	----------------

4	<u>Fifth month,</u>	<u>1%</u>
---	---------------------	-----------

5	<u>Sixth month,</u>	<u>2</u>
---	---------------------	----------

6	<u>Seventh month,</u>	<u>3</u>
---	-----------------------	----------

7	<u>Eighth month,</u>	<u>4 1/2</u>
---	----------------------	--------------

8	<u>Ninth month,</u>	<u>6</u>
---	---------------------	----------

9	<u>Tenth month,</u>	<u>7 1/2</u>
---	---------------------	--------------

10	<u>Eleventh month,</u>	<u>9</u>
----	------------------------	----------

11 Payment during the twelfth month and thereafter shall
12 include a penalty of ten per centum plus interest at
13 six per centum per annum.