

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1174

Session of  
1975

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

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AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF  
REPRESENTATIVES, AS AMENDED, JUNE 25, 1975

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## 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

1 charged a penalty of [five per centum], in accordance with the  
2 table hereinafter provided which penalty shall be added to the  
3 taxes by the tax collector and be collected by him:

<u>Time of Payment</u>	<u>Penalty</u>		
<u>Fifth month,</u>	<u>1%</u>	<u>3%</u>	<—
<u>Sixth month,</u>	<u>2</u>	<u>6</u>	<—
<u>Seventh month,</u>	<u>3</u>	<u>9</u>	<—
<u>Eighth month,</u>	<u>4 1/2</u>		<—
<u>Ninth month,</u>	<u>6</u>		
<u>Tenth month,</u>	<u>7 1/2</u>		
<u>Eleventh month,</u>	<u>9</u>		
<u>Payment during the <del>twelfth</del> EIGHTH month and thereafter shall</u>			<—
<u>include a penalty of <del>ten</del> NINE per centum plus interest at</u>			<—
<u>six per centum per annum.</u>			