

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 813

Session of
1977

INTRODUCED BY DeMEDIO, RITTER, FRYER, MEBUS AND WEIDNER,
MARCH 29, 1977

REFERRED TO COMMITTEE ON FINANCE, MARCH 29, 1977

AN ACT

1 Amending the act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes,
3 and, in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes," changing the time of payment of
10 the tax.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. The first paragraph of subsection (a) of section
14 4.1, act of June 17, 1913 (P.L.507, No.335), referred to as the
15 Intangible Personal Property Tax Law, added July 3, 1947
16 (P.L.1249, No.513), is amended to read:

17 Section 4.1. (a) For the purpose of ascertaining the amount
18 of tax payable under this act, [it shall be the duty of] every
19 resident liable to pay such tax [on or before the fifteenth day
20 of February of each year to] shall, each year, on or before such
21 date as shall be fixed by the board for the revision of taxes or
22 the county commissioners transmit to the board for the revision

1 of taxes, or the county commissioners, upon a form prescribed,
2 prepared and furnished by the board of revision of taxes, or the
3 county commissioners, a return certified as provided in this
4 act:

5 * * *

6 Section 2. This act shall take effect immediately.