

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2830** Session of  
1986

INTRODUCED BY HUTCHINSON, KUKOVICH, PETRARCA, SALOOM, VAN HORNE  
AND MARKOSEK, OCTOBER 6, 1986

REFERRED TO COMMITTEE ON FINANCE, OCTOBER 6, 1986

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," further providing for the compensation of tax  
9 collectors in first class townships.

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

12 Section 1. Section 34 of the act of May 25, 1945 (P.L.1050,  
13 No.394), known as the Local Tax Collection Law, amended December  
14 22, 1965 (P.L.1145, No.443), is amended to read:

15 Section 34. Compensation of Tax Collector in First Class  
16 Townships.--[The township treasurer shall receive for his duties  
17 as treasurer and tax collector for the township, a sum equal to  
18 five per centum of all township taxes received or collected by  
19 him, and in addition thereto, a sum equal to one per centum on  
20 all other moneys received or collected by him for the township,  
21 unless a different rate or annual compensation shall be fixed by

1 ordinance of the township commissioners: Provided, That in no  
2 case shall the total compensation of the treasurer, as treasurer  
3 and tax collector for the township, exceed the sum of ten  
4 thousand dollars. The township treasurer as collector of  
5 township taxes shall be allowed such actual printing and postage  
6 expenses as shall be incurred in performing the duties  
7 prescribed in this act. Such amounts shall be adjusted by the  
8 township auditor or controller, as the case may be, at the time  
9 of auditing the treasurer's account.

10 The compensation of the township treasurer as collector of  
11 county and institution district taxes shall be fixed by the  
12 county commissioners, and shall not exceed five per centum of  
13 the amount collected.

14 The commission or compensation of the township treasurer, as  
15 collector of school district taxes, shall be fixed by the board  
16 of school directors, and shall not exceed five per centum of the  
17 amount collected. The total cost of such collection shall be  
18 reported annually to the Superintendent of Public Instruction  
19 and shall be published in his report.

20 For the collection of county, institution district and school  
21 taxes, the tax collector shall be allowed by the respective  
22 taxing authorities actual and needful expenditures for printing,  
23 postage, books, blanks and forms.] The township treasurer shall  
24 receive for his duties as treasurer a sum equal to one per  
25 centum on all moneys received or collected by him for the  
26 township, exclusive of township taxes received or collected by  
27 him, and unless a different rate or annual compensation shall be  
28 fixed by ordinance of the township commissioners: Provided, That  
29 in no case shall the total compensation of the treasurer, as  
30 treasurer, exceed the sum of ten thousand dollars.

The township treasurer, as tax collector for the township, shall receive for his duties as such a sum equal to five per centum of all township taxes received or collected by him, unless a different rate or annual compensation shall be fixed by ordinance of the township commissioners.

The township treasurer as collector of township taxes shall be allowed such actual printing and postage expenses as shall be incurred in performing the duties prescribed in this act. Such amounts shall be adjusted by the township auditor or controller, as the case may be, at the time of auditing the treasurer's account.

The compensation of the township treasurer as collector of county and institution district taxes shall be fixed by the county commissioners, and shall not exceed five per centum of the amount collected.

The commission or compensation of the township treasurer, as collector of school district taxes, shall be fixed by the board of school directors, and shall not exceed five per centum of the amount collected. The total cost of such collection shall be reported annually to the Secretary of Education and shall be published in his report.

For the collection of county, institution district and school taxes, the tax collector shall be allowed by the respective taxing authorities actual and needful expenditures for printing, postage, books, blanks and forms.

If any compensation has been paid or received prior to the date of this amendment in excess of any prior limitation, then, in such event, both those persons responsible for payment of the same and those persons who received the same are exonerated if such payment was not in violation of this amendment.

1       Section 2.   This act shall take effect in 60 days.