

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 243 Session of
1993

INTRODUCED BY DeLUCA, MELIO, TANGRETTI, DERMODY, FAJT, KASUNIC,
LEVDANSKY AND JAMES, FEBRUARY 8, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 8, 1993

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 further providing for collection of taxes.

23 The General Assembly of the Commonwealth of Pennsylvania
24 hereby enacts as follows:

25 Section 1. Section 10 of the act of December 31, 1965
26 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
27 amended by adding a subsection to read:

1 Section 10. Collection of Taxes.--* * *

2 (c) Notwithstanding the provisions of subsection (b), if a
3 municipality having a population of fifty thousand or more
4 located in a second class county has adopted a home rule charter
5 under the act of April 13, 1972 (P.L.184, No.62), known as the
6 "Home Rule Charter and Optional Plans Law," the governing body
7 of the municipality and board of school directors for the school
8 district in which the municipality is located shall annually
9 agree on and jointly appoint a collector or collectors of taxes
10 for taxes levied under this act. In the event the governing body
11 of the municipality and the board of school directors for the
12 school district in which the municipality is located cannot
13 agree on the appointment of a collector or collectors of taxes
14 levied under this act within ninety days of the commencement of
15 each ensuing municipal fiscal year, then the governing body of
16 the municipality shall utilize the school district's tax
17 collector or collectors as the collector of municipal taxes
18 levied under this act.

19 Section 2. The amendment of section 10 of the act shall be
20 implemented no later than July 1 of the first year following the
21 effective date of this act.

22 Section 3. This act shall take effect immediately.