

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1047 Session of
1975

INTRODUCED BY GARZIA, STAPLETON, DOYLE, O'KEEFE, GILLESPIE,
WHITTLESEY AND KERNICK, APRIL 16, 1975

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 21, 1975

AN ACT

1 Providing for the collection of certain local taxes by counties;
2 abolishing certain offices; and making repeals.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Definitions.--As used in this act:

6 "County treasurer" means the county treasurer in all counties
7 except counties of the first class.

8 "Tax collector" means any person, duly elected or appointed
9 to collect taxes levied by a taxing district and shall be
10 limited to treasurers of townships of the first class and tax
11 collectors in boroughs, school districts and townships of the
12 second class.

13 "Taxing district" means any county (except a county of the
14 first class), county institution district, borough, town,
15 township, school district (except a school district of the first
16 class or first class A or in a city of the second class A) and
17 vocational school district.

18 "Tax" means any tax levied and assessed by a taxing district

1 including the penalties and interest thereon. The term "tax"
2 shall include any tax levied and assessed under the act of
3 December 31, 1965 (P.L.1257, No.511), known as "The Local Tax
4 Enabling Act."

5 Section 2. Purpose of Act.--The purpose of this act is to
6 provide for a centralized and uniform system for the collection
7 of local taxes in all counties of the Commonwealth affected by
8 this act.

9 Section 3. Collection of Taxes.--The county treasurer shall
10 collect all taxes levied and assessed by taxing districts within
11 the jurisdiction of the particular county for fiscal years
12 beginning after the effective date of this act.

13 Section 4. Powers and Duties of County Treasurer.-- (a) In
14 carrying out the provisions of this act, the county treasurer
15 shall have the same powers and duties relating to the collection
16 of taxes as are conferred or imposed by law upon tax collectors
17 except that the bond of the county treasurer shall be fixed by
18 the court of common pleas and shall be for the use of the
19 applicable taxing districts.

20 (b) The county treasurer, either in person or by deputy or
21 by some other duly authorized person or agency, may sit in any
22 city, borough or township in such county at such times and in
23 such places as to him shall be expedient which shall include the
24 last two Saturdays preceding expiration of the period or periods
25 during which discounts are allowed. The county treasurer may
26 authorize a bank, trust company, savings institution or other
27 financial institution located in the county to receive and
28 receipt for taxes paid to it at its place or places of business,
29 subject to such requirements and the posting of such security as
30 the county treasurer may require, except that such institution

1 shall not be allowed any compensation or commission other than
2 expenses actually incurred in transmitting moneys and records of
3 payments to the county treasurer.

4 Section 5. Powers and Duties of Taxing Districts.--(a)
5 Taxing districts shall continue to exercise their powers and
6 duties conferred or imposed by law relating to the levying and
7 assessment of taxes except where inconsistent with the
8 provisions of this act.

9 (b) Taxing districts shall issue to the county treasurer tax
10 duplicates in the manner and time prescribed by law for the
11 issuance of tax duplicates to tax collectors.

12 (c) The county treasurer may adopt forms and procedures, not
13 inconsistent with law or with rules and regulations promulgated
14 by the Department of Community Affairs, to be used for the
15 collection of taxes.

16 Section 6. Compensation and Expenses of County Treasurer.--
17 The county treasurer shall not be entitled to compensation for
18 the collection of taxes under this act, except such salary as
19 may be provided by law for county treasurers, but he shall be
20 entitled to reimbursement from taxing districts for their
21 proportionate share of bond premiums, personnel and other
22 additional expenses incurred in the collection of taxes under
23 this act.

24 Section 7. Duties of Department of Community Affairs.--(a)
25 The State Department of Community Affairs shall continue to
26 exercise its powers and duties relating to local taxation except
27 where inconsistent with the provisions of this act, and, in
28 addition, shall render such consultation and advice to county
29 treasurers and taxing districts as they shall request or as the
30 department deems appropriate to provide for a smooth transition

1 of powers and duties transferred by this act and to assure as
2 much uniformity as possible in the collection of taxes under
3 this act.

4 (b) The State Department of Community Affairs may promulgate
5 and publish in the Pennsylvania Bulletin such rules and
6 regulations as it deems necessary and appropriate to interpret
7 the powers and duties of county treasurers and taxing districts
8 under this act and other applicable laws and to establish
9 uniform procedures and forms for implementing this act.

10 Section 8. Status of Existing Tax Collectors.--(a) Upon the
11 assumption by the county treasurer of the powers and duties
12 conferred upon him by this act, tax collectors shall no longer
13 collect taxes levied and assessed by taxing districts except as
14 provided in subsection (c) of this section.

15 (b) The office of tax collector in boroughs and in townships
16 of the second class is hereby abolished, except that existing
17 tax collectors shall continue to serve to the expiration of
18 their present terms of office.

19 (c) Tax collectors and their sureties and representatives,
20 upon the assumption by the county treasurer of their powers and
21 duties, shall be responsible for the collection and payment over
22 of unpaid taxes in their possession and for the final and
23 complete settlement of such duplicates in the manner provided by
24 law.

25 Section 9. Repeals.--(a) The following parts of acts are
26 repealed absolutely:

27 (1) Sections 805 and 806, act of June 24, 1931 (P.L.1206,
28 No.331), known as "The First Class Township Code," reenacted and
29 amended May 27, 1949 (P.L.1955, No.569).

30 (2) Sections 414, 423 and 570, act of May 1, 1933 (P.L.103,

1 No.69), known as "The Second Class Township Code," reenacted and
2 amended July 10, 1947 (P.L.1481, No.567).

3 (3) Sections 861, 902 and 1086, act of February 1, 1966
4 (1965 P.L.1656, No.581), known as "The Borough Code."

5 (b) The following acts are repealed in so far as they are
6 inconsistent herewith:

7 (1) The act of May 25, 1945 (P.L.1050, No.394), known as the
8 "Local Tax Collection Law."

9 (2) The act of December 31, 1965 (P.L.1257, No.511), known
10 as "The Local Tax Enabling Act."

11 (c) All acts and parts of acts, general, local and special,
12 are repealed in so far as they are inconsistent herewith.

13 Section 10. Saving Clause.--The provisions of this act shall
14 not be construed as repealing, modifying or otherwise affecting
15 any law to the extent that it requires or provides for the
16 collection of taxes by the treasurer of any city it being the
17 intent of this act to provide solely for the collection of taxes
18 that are required or authorized by law to be collected by tax
19 collectors in boroughs, school districts, second class townships
20 and treasurers in townships of the first class.

21 Section 11. Effective Date.--This act shall take effect
22 immediately.