
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 941

Session of
1977

INTRODUCED BY MOEHLMANN, BRUNNER, MILLIRON, MEBUS, WENGER,
BRANDT AND MILLER, APRIL 20, 1977

REFERRED TO COMMITTEE ON FINANCE, APRIL 20, 1977

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 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," amended July
13 9, 1976 (No.126), is amended to read:

14 Section 10. Discounts; Penalties.--The rates of discounts
15 and penalties on taxes shall be established by the taxing
16 district. All taxpayers subject to the payment of taxes,
17 assessed by any taxing district, shall be entitled to a discount
18 of at least two per centum from the amount of such tax upon
19 making payment of the whole amount thereof within two months
20 after the date of the tax notice. All taxpayers, who shall fail
21 to make payment of any such taxes charged against them for four

1 months after the date of the tax notice, shall be charged a
2 penalty of up to ten per centum which penalty shall be added to
3 the taxes by the tax collector and be collected by him. Such
4 penalty shall apply only to so much of said tax as is paid
5 subsequent to four months after the date of the tax notice, if a
6 partial payment payment was made prior thereto.

7 Section 2. This act shall take effect immediately and shall
8 apply to fiscal years beginning January 1, 1978 and thereafter.