

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 832

Session of
1981

INTRODUCED BY ARTY, FREIND, CIVERA AND GANNON, MARCH 10, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 10, 1981

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," increasing the permissible penalty to be assessed
9 by a taxing district for late tax payments.

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

12 Section 1. Section 10, act of May 25, 1945 (P.L.1050,
13 No.394), known as the "Local Tax Collection Law," amended July
14 9, 1976 (P.L.530, No.126), is amended to read:

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

1 to make payment of any such taxes charged against them for four
2 months after the date of the tax notice, shall be charged a
3 penalty of up to [ten] twenty per centum which penalty shall be
4 added to the taxes by the tax collector and be collected by him.

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