

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 957

Session of  
1983

INTRODUCED BY FLICK, BOWSER, NOYE, PITTS, COY AND VROON, MAY 9,  
1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 9, 1983

AN ACT

1 Amending the act of June 28, 1895 (P.L.408, No.289), entitled,  
2 as amended, "A supplement to the twenty-fourth section of an  
3 act, entitled 'An act to provide revenue by taxation,  
4 approved the seventh day of June, one thousand eight hundred  
5 and seventy-nine,' approved the first day of June, one  
6 thousand eight hundred and eighty-nine, amending the twenty-  
7 fourth section, by providing for the payment by the State  
8 Treasurer of the two per centum tax on premiums paid by  
9 foreign fire insurance companies to the treasurers of the  
10 several cities, towns, townships and boroughs, within this  
11 Commonwealth," further providing for payment of tax proceeds.

12 The General Assembly of the Commonwealth of Pennsylvania  
13 hereby enacts as follows:

14 Section 1. Section 2(a) of the act of June 28, 1895  
15 (P.L.408, No.289), entitled, as amended, "A supplement to the  
16 twenty-fourth section of an act, entitled 'An act to provide  
17 revenue by taxation, approved the seventh day of June, one  
18 thousand eight hundred and seventy-nine,' approved the first day  
19 of June, one thousand eight hundred and eighty-nine, amending  
20 the twenty-fourth section, by providing for the payment by the  
21 State Treasurer of the two per centum tax on premiums paid by  
22 foreign fire insurance companies to the treasurers of the

1 several cities, towns, townships and boroughs, within this  
2 Commonwealth," amended March 13, 1974 (P.L.196, No.38), is  
3 amended to read:

4 Section 2. (a) On and after the first day of January, one  
5 thousand nine hundred and nineteen, and annually thereafter,  
6 there shall be paid by the State Treasurer to the treasurers of  
7 the several cities, towns, townships, and boroughs within the  
8 Commonwealth, the entire net amount received from the two per  
9 centum tax paid upon premiums by foreign fire insurance  
10 companies. The amount to be paid to each of the treasurers of  
11 the several cities, towns, townships, and boroughs shall be  
12 based upon the return of said two per centum tax upon premiums  
13 received from foreign fire insurance companies doing business  
14 within the said cities, towns, townships, and boroughs, and  
15 shall be proportionate to the premiums received by such  
16 companies on account of insurance written upon property located  
17 in such city, borough, town or township, as shown by the report  
18 made to the Department of Revenue. Each city, borough, town or  
19 township, receiving any payment from the State Treasurer  
20 hereunder, shall forthwith pay the amount received to the relief  
21 fund association of, or the pension fund covering the employees  
22 of the fire department, or of such fire company, or fire  
23 companies, paid or volunteer, now existing, or hereafter  
24 organized, in such city, borough, town, or township, as is or  
25 are engaged in the service of such city, borough, town or  
26 township, and duly recognized as such by the council or  
27 commissioners or supervisors, as the case may be, of such city,  
28 borough, town, or township. In any borough, town or township in  
29 which there is no fire department or fire company or companies,  
30 the amount received by the treasurer of the borough, town or

1 township from said tax shall be forthwith paid to the relief  
2 fund association, or pension fund of the fire department or fire  
3 company or companies of any near or adjacent city, borough,  
4 town, or township, the fire department or fire company or  
5 companies of which afford fire protection to the inhabitants of  
6 such borough, town, or township. Before payment of said tax to  
7 the treasurer of any such borough, town, or township, the mayor,  
8 in boroughs, and the secretary of the board of supervisors, in  
9 towns, or townships, shall first certify to the Auditor General  
10 that the fire department or fire company or companies of such  
11 near or adjacent city, borough, town, or township afford fire  
12 protection to the inhabitants of such borough, town, or  
13 township: Provided, That if the fire department consists of paid  
14 and volunteer firemen and the paid firemen shall be covered by a  
15 pension fund, then the two per centum tax aforesaid shall be  
16 divided equally between the relief fund association of the  
17 volunteer firemen and the pension fund for the paid firemen: And  
18 further provided, That if the fire department of a city,  
19 borough, town or township consists of three or fewer paid  
20 firemen covered by a pension fund and volunteer firemen, the  
21 governing body may pay into the pension fund for the paid  
22 firemen, an amount equal to the retirement contribution of the  
23 paid firemen, not exceeding fifty per centum of the amount  
24 received by the treasurer, and the balance shall be paid to the  
25 relief fund association of the volunteer firemen. Warrants for  
26 the above purposes shall be drawn by the Auditor General,  
27 payable to the treasurers of the several cities, towns,  
28 townships, and boroughs, in accordance with this act, whenever  
29 there are sufficient funds in the State Treasury to pay the  
30 same. All such fire insurance companies shall instruct their

1 agents to place conspicuously upon the said policies and in the  
2 applications for said policies, if any, the exact name of the  
3 city, borough, town or township wherein the insured property is  
4 located in addition to the mailing address for said insured  
5 property.

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7 Section 2. This act shall take effect January 1, 1984.