

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 1268

Session of  
1987

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INTRODUCED BY VAN HORNE, ANGSTADT, CALTAGIRONE, CAPPABIANCA,  
BLACK, RITTER, WOZNIAK, PRESSMANN, WAMBACH AND STEIGHNER,  
APRIL 29, 1987

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AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,  
AS AMENDED, JUNE 15, 1987

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## 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 the collection of taxes in  
9 cities of the third class.

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

12 Section 1. Sections 13 and 22 of the act of May 25, 1945  
13 (P.L.1050, No.394), known as the Local Tax Collection Law, are  
14 amended to read:

15 Section 13. Collectors Required to Be in Attendance.--The  
16 tax collector shall in person, or by some person duly  
17 authorized, be in attendance for the purpose of receiving and  
18 receipting for taxes on at least three days of each week during  
19 the last two weeks of the period or periods during which  
20 discounts are allowed, at his residence or some other

1 appropriate place, to be designated by him in the tax notice. In  
2 cities of the third class, each A bank or financial depository <—  
3 under section 1406 of the act of June 23, 1931 (P.L.932,  
4 No.317), known as "The Third Class City Code," shall MAY be a <—  
5 place designated in the tax notice IF SUCH DEPOSITORY SO AGREES <—  
6 UNDER THE PROVISIONS OF SECTION 22 OF THIS ACT.

7 Section 22. Deputy Tax Collectors.--A tax collector may,  
8 with the approval of a taxing district and his surety, deputize  
9 in writing one or more deputy tax collectors, who, when so  
10 deputized, shall be authorized to receive and collect any or all  
11 of the taxes in like manner and with like authority as the tax  
12 collector appointing them. In cities of the third class, a tax  
13 collector shall deputize each bank and MAY APPOINT ANY BANK OR <—  
14 financial depository under section 1406 of the act of June 23,  
15 1931 (P.L.932, No.317), known as "The Third Class City Code." <—  
16 CODE," AS A RECEIVER AND COLLECTOR OF CITY TAXES IF SUCH BANK OR <—  
17 FINANCIAL DEPOSITORY AGREES TO SUCH APPOINTMENT. THE TERMS AND  
18 CONDITIONS OF SUCH APPOINTMENT SHALL BE AGREED UPON BY THE  
19 GOVERNING BODY OF THE MUNICIPALITY AND THE BANK OR FINANCIAL  
20 DEPOSITORY PROVIDING SUCH SERVICES. A BANK OR FINANCIAL  
21 DEPOSITORY APPOINTED TO SO ACT SHALL NOT BE REQUIRED TO GIVE A  
22 FIDELITY BOND WHICH MIGHT OTHERWISE BE REQUIRED UNDER SECTION 33  
23 OF THIS ACT. Any tax collector, appointing any deputy collector,  
24 shall be responsible for and account to the taxing district for  
25 all taxes received or collected by his deputy.

26 Section 2. This act shall take effect in 60 days. %ed50