

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2231** Session of  
1988

INTRODUCED BY RAYMOND, MORRIS, KASUNIC, LANGTRY, VROON, HECKLER,  
JACKSON, DISTLER, CARLSON, REBER, HERMAN, FARMER, FARGO,  
BARLEY, KENNEY, J. TAYLOR, FOX, SIRIANNI, ARTY, CIVERA,  
E. Z. TAYLOR, VEON, BUNT, FREEMAN, JOHNSON AND FLICK,  
MARCH 14, 1988

REFERRED TO COMMITTEE ON FINANCE, MARCH 14, 1988

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 payment of taxes on an  
9 installment basis for taxpayers 60 years of age or older.

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

12 Section 1. Section 11(a) of the act of May 25, 1945  
13 (P.L.1050, No.394), known as the Local Tax Collection Law,  
14 amended December 13, 1982 (P.L.1201, No.275), is amended to  
15 read:

16 Section 11. Installment Payment of Taxes.--(a) Any taxing  
17 district shall have power to provide by ordinance or resolution  
18 for the collection and payment of its taxes in not more than  
19 four installments. Where payment of taxes is made on the  
20 installment basis, no abatement or discount shall be allowed on

1 said taxes. Any taxpayer above the age of sixty years may elect  
2 to make their tax payments on an installment basis.

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4 Section 2. This act shall take effect immediately