

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 3019 Session of
1990

INTRODUCED BY FOX, ACOSTA AND KENNEY, NOVEMBER 14, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 14, 1990

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, for
9 the deposit of tax payments and interest earned on tax
10 payments and for the reconciliation of accounts between tax
11 collectors and taxing districts.

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

14 Section 1. The act of May 25, 1945 (P.L.1050, No.394), known
15 as the Local Tax Collection Law, is amended by adding sections
16 to read:

17 Section 10.1. Payment of Taxes.--(a) Every taxing district
18 shall require that all taxpayers make payment of the taxes due
19 by use of a check or a money order.

20 (b) Any taxpayer which uses a check as means of making a tax
21 payment may make that check payable to the order of the taxing
22 district rather than payable to the order of the tax collector.

1 Section 25.1. Deposit of Tax Payments and Interest; Copies
2 of Bank Statements.--(a) Every tax collector shall deposit all
3 tax payments on a daily basis.

4 (b) Any interest earned by a tax collector on accounts used
5 for the deposit of tax payments shall be deposited in a separate
6 interest-bearing account with the interest earned to be
7 proportionately divided between the appropriate taxing district
8 based on the amount of tax collected for each taxing district.

9 (c) Each taxing district employing a tax collector shall
10 receive copies of the monthly bank account statement issued to
11 the tax collector. Copies shall be furnished by the tax
12 collector within five days of receipt.

13 Section 2. This act shall apply for the tax year beginning
14 January 1, 1992.

15 Section 3. This act shall take effect in 60 days.