

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 391 Session of 2013

INTRODUCED BY MCGEEHAN, PARKER, BROWNLEE, O'BRIEN, KORTZ, D. EVANS, J. HARRIS, V. BROWN, YOUNGBLOOD, DONATUCCI, MIRANDA, KINSEY, WATERS, MURT, ROEBUCK, COHEN, THOMAS, SIMS, NEILSON, W. KELLER AND TAYLOR, JANUARY 29, 2013

REFERRED TO COMMITTEE ON FINANCE, JANUARY 29, 2013

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
 2 act relating to taxation; designating the subjects, property
 3 and persons subject to and exempt from taxation for all local
 4 purposes; providing for and regulating the assessment and
 5 valuation of persons, property and subjects of taxation for
 6 county purposes, and for the use of those municipal and
 7 quasi-municipal corporations which levy their taxes on county
 8 assessments and valuations; amending, revising and
 9 consolidating the law relating thereto; and repealing
 10 existing laws," providing for installment payments.

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

13 Section 1. Article II heading of the act of May 22, 1933
 14 (P.L.853, No.155), known as The General County Assessment Law,
 15 is amended to read:

16 ARTICLE II

17 SUBJECTS OF LOCAL TAXATION; EXEMPTIONS; INSTALLMENT PAYMENTS

18 Section 2. The act is amended by adding a section to read:

19 Section 207. Installment Payments.--The governing body of a
 20 county of the first class may authorize the collection of a tax
 21 enumerated in section 201(a) through periodic installment

1 payments and may determine the frequency of and eligibility for
2 the payments.

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