

AMENDMENTS TO HOUSE BILL NO. 2460

Sponsor: REPRESENTATIVE PEIFER

Printer's No. 3654

1 Amend Bill, page 1, lines 17 through 22; page 2, lines 1
2 through 10; by striking out all of said lines on said pages and
3 inserting

4 (c) Notwithstanding the provisions of subsection (b), the
5 following shall apply to real estate taxes due upon a duplicate
6 issued by a school district of the second class, third class or
7 fourth class or a vocational school district after an interim
8 assessment during calendar year 2020:

9 (1) The discount authorized under subsection (b)(1) shall
10 extend one month beyond the initial discount period authorized.

11 (2) If the whole amount is paid by December 31, 2020, no
12 penalty may be imposed.

13 (3) If, as of December 31, 2020, taxes remain unpaid and
14 less than six months have elapsed since the date of the tax
15 notice, the taxing district shall reissue the duplicate to the
16 selected tax collector in order to permit the taxpayer six
17 months from the date of the original tax notice to pay the taxes
18 before either a penalty is imposed or a delinquency is declared.

19 (4) If the whole amount is not paid as of December 31, 2020,
20 and an extension has not been granted under paragraph (1), the
21 duplicate shall be declared delinquent.

22 Amend Bill, page 2, line 15, by striking out "tax"

23 Amend Bill, page 2, line 15, by inserting after "issued"
24 for real estate taxes

25 Amend Bill, page 2, lines 15 and 16, by striking out "both
26 after the effective date of this subsection and during the year
27 2020" and inserting

28 by a school district of the second class, third class or
29 fourth class or a vocational school district after an interim
30 assessment during calendar year 2020

31 Amend Bill, page 3, line 4, by inserting after "issued"

1 for real estate taxes

2 Amend Bill, page 3, line 4, by striking out "the" and
3 inserting

4 calendar

5 Amend Bill, page 3, line 5, by striking out "termination of a
6 Statewide declaration of emergency," and inserting

7 the expiration or termination of the Governor's proclamation
8 of disaster emergency issued on March 6, 2020, published at 50
9 Pa.B. 1644 (March 21, 2020),

10 Amend Bill, page 3, line 17, by striking out "by" and
11 inserting

12 as of

13 Amend Bill, page 3, line 17, by striking out "31" and
14 inserting

15 1

16 Amend Bill, page 3, lines 19 through 22, by striking out "ON
17 TIME AND A" in line 19, all of lines 20 and 21 and "DELINQUENT"
18 in line 22 and inserting

19 and will become delinquent as of January 1, 2021