

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 669

Session of  
1985

INTRODUCED BY BURNS, MARCH 25, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 1985

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
2 entitled "An act empowering cities of the second class,  
3 cities of the second class A, cities of the third class,  
4 boroughs, towns, townships of the first class, townships of  
5 the second class, school districts of the second class,  
6 school districts of the third class and school districts of  
7 the fourth class including independent school districts, to  
8 levy, assess, collect or to provide for the levying,  
9 assessment and collection of certain taxes subject to maximum  
10 limitations for general revenue purposes; authorizing the  
11 establishment of bureaus and the appointment and compensation  
12 of officers, agencies and employes to assess and collect such  
13 taxes; providing for joint collection of certain taxes,  
14 prescribing certain definitions and other provisions for  
15 taxes levied and assessed upon earned income, providing for  
16 annual audits and for collection of delinquent taxes, and  
17 permitting and requiring penalties to be imposed and  
18 enforced, including penalties for disclosure of confidential  
19 information, providing an appeal from the ordinance or  
20 resolution levying such taxes to the court of quarter  
21 sessions and to the Supreme Court and Superior Court,"  
22 providing for the time within which tax moneys collected must  
23 be paid over to the treasurer of the political subdivision  
24 imposing the tax.

25 The General Assembly of the Commonwealth of Pennsylvania  
26 hereby enacts as follows:

27 Section 1. Section 10 of the act of December 31, 1965  
28 (P.L.1257, No.511), known as The Local Tax Enabling Act, is

1 amended by adding a paragraph to read:

2 Section 10. Collection of Taxes.--\* \* \*

3 (c) Any person or agency designated by a political  
4 subdivision as the person or agency for the collection of taxes  
5 imposed under authority of this act shall pay over, within  
6 forty-eight hours after the receipt thereof, to the treasurer of  
7 the political subdivision imposing the tax, all moneys collected  
8 as taxes during the previous forty-eight hour period.

9 Section 2. This act shall take effect in 60 days.