

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 526

Session of
1975

INTRODUCED BY MESSRS. ARTHURS, FRYER, McCUE, GLEESON, SCHMITT,
MEBUS, WORRILOW, WAGNER, KUSSE, GOODMAN, KOLTER,
A. K. HUTCHINSON AND FEE, FEBRUARY 19, 1975

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, SEPTEMBER 24, 1975

AN ACT

1 Amending the act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes,
3 and, in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes," changing the time of making a
10 tax return.

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

13 Section 1. The first paragraph of subsection (a) of section
14 4.1, act of June 17, 1913 (P.L.507, No.335), entitled "An act to
15 provide revenue for State and county purposes, and, in cities
16 coextensive with counties, for city and county purposes;
17 imposing taxes upon certain classes of personal property;
18 providing for the assessment and collection of the same;
19 providing for the duties and compensation of prothonotaries and
20 recorders in connection therewith; and modifying existing
21 legislation which provided for raising revenue for State

1 purposes," added July 3, 1947 (P.L.1249, No.513), is amended to
2 read:

3 Section 4.1. (a) For the purpose of ascertaining the amount
4 of tax payable under this act, {it shall be the duty of} every <—
5 resident liable to pay such tax {on or before the fifteenth day <—
6 of [February] APRIL of each year to} ~~shall, each year, on or~~ <—
7 ~~before such date as shall be fixed by the board for the revision~~
8 ~~of taxes or the county commissioners~~ transmit to the board for
9 the revision of taxes, or the county commissioners, upon a form
10 prescribed, prepared and furnished by the board of revision of
11 taxes, or the county commissioners, a return certified as
12 provided in this act:

13 * * *

14 Section 2. This act shall take effect immediately.