

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 493

Session of
1975

INTRODUCED BY TILGHMAN, APRIL 7, 1975

REFERRED TO LOCAL GOVERNMENT, APRIL 7, 1975

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," changing provision relating to penalty on tax.

9 The General Assembly of the Commonwealth of Pennsylvania
10 hereby enacts as follows:

11 Section 1. Section 10, act of May 25, 1945 (P.L.1050,
12 No.394), known as the "Local Tax Collection Law," is amended to
13 read:

14 Section 10. Discounts; Penalties.--All taxpayers subject to
15 the payment of taxes, assessed by any taxing district, shall be
16 entitled to a discount of two per centum from the amount of such
17 tax upon making payment of the whole amount thereof within two
18 months after the date of the tax notice. All taxpayers, who
19 shall fail to make payment of any such taxes charged against
20 them for four months after the date of the tax notice, shall be
21 charged a penalty [of five per centum,] established by the

- 1 taxing district which penalty shall be added to the taxes by the
- 2 tax collector and be collected by him.