

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2094** Session of  
1979

INTRODUCED BY GEESEY AND A. K. HUTCHINSON, DECEMBER 10, 1979

REFERRED TO COMMITTEE ON FINANCE, DECEMBER 10, 1979

AN ACT

1 Amending the act of June 28, 1895 (P.L.408, No.289), entitled,  
2 as amended "A supplement to the twenty-fourth section of an  
3 act, entitled 'An act to provide revenue by taxation,  
4 approved the seventh day of June, one thousand eight hundred  
5 and seventy-nine,' approved the first day of June, one  
6 thousand eight hundred and eighty-nine, amending the twenty-  
7 fourth section, by providing for the payment by the State  
8 Treasurer of the two per centum tax on premiums paid by  
9 foreign fire insurance companies to the treasurers of the  
10 several cities, towns, townships and boroughs, within this  
11 Commonwealth," providing for distribution of the tax on the  
12 basis of population.

13 The General Assembly of the Commonwealth of Pennsylvania  
14 hereby enacts as follows:

15 Section 1. Subsection (a) of section 2, act of June 28, 1895  
16 (P.L.408, No.289), entitled, as amended, "A supplement to the  
17 twenty-fourth section of an act, entitled 'An act to provide  
18 revenue by taxation, approved the seventh day of June, one  
19 thousand eight hundred and seventy-nine,' approved the first day  
20 of June, one thousand eight hundred and eighty-nine, amending  
21 the twenty-fourth section, by providing for the payment by the  
22 State Treasurer of the two per centum tax on premiums paid by

1 foreign fire insurance companies to the treasurers of the  
2 several cities, towns, townships and boroughs, within this  
3 Commonwealth," amended March 13, 1974 (P.L.196, No.38), is  
4 amended to read:

5 Section 2. (a) On and after the first day of January, one  
6 thousand nine hundred and nineteen, and annually thereafter,  
7 there shall be paid by the State Treasurer to the treasurers of  
8 the several cities, towns, townships, and boroughs within the  
9 Commonwealth, the entire net amount received from the two per  
10 centum tax paid upon premiums by foreign fire insurance  
11 companies. The amount to be paid to each of the treasurers of  
12 the several cities, towns, townships, and boroughs shall be  
13 based [upon the return of said two per centum tax upon premiums  
14 received from foreign fire insurance companies doing business  
15 within the said cities, towns, townships, and boroughs, and  
16 shall be proportionate to the premiums received by such  
17 companies on account of insurance written upon property located  
18 in such city, borough, town or township, as shown by the report  
19 made to the Department of Revenue] on the population of the  
20 city, borough, town or township as determined by the last  
21 Federal census. Each city, borough, town or township, receiving  
22 any payment from the State Treasurer hereunder, shall forthwith  
23 pay the amount [received] due to the relief fund association of,  
24 or the pension fund covering the employes of the fire  
25 department, or of such fire company, or fire companies, paid or  
26 volunteer, now existing, or hereafter organized, in such city,  
27 borough, town, or township, as is or are engaged in the service  
28 of such city, borough, town or township, and duly recognized as  
29 such by the council or commissioners or supervisors, as the case  
30 may be, of such city, borough, town, or township. In any

1 borough, town or township in which there is no fire department  
2 or fire company or companies, the amount received by the  
3 treasurer of the borough, town or township from said tax shall  
4 be forthwith paid to the relief fund association, or pension  
5 fund of the fire department or fire company or companies of any  
6 near or adjacent city, borough, town, or township, the fire  
7 department or fire company or companies of which afford fire  
8 protection to the inhabitants of such borough, town, or  
9 township. Before payment of said tax to the treasurer of any  
10 such borough, town, or township, the mayor, in boroughs, and the  
11 secretary of the board of supervisors, in towns, or townships,  
12 shall first certify to the Auditor General that the fire  
13 department or fire company or companies of such near or adjacent  
14 city, borough, town, or township afford fire protection to the  
15 inhabitants of such borough, town, or township: Provided, That  
16 if the fire department consists of paid and volunteer firemen  
17 and the paid firemen shall be covered by a pension fund, then  
18 the two per centum tax aforesaid shall be divided equally  
19 between the relief fund association of the volunteer firemen and  
20 the pension fund for the paid firemen. Warrants for the above  
21 purposes shall be drawn by the Auditor General, payable to the  
22 treasurers of the several cities, towns, townships, and  
23 boroughs, in accordance with this act, whenever there are  
24 sufficient funds in the State Treasury to pay the same. [All  
25 such fire insurance companies shall instruct their agents to  
26 place conspicuously upon the said policies and in the  
27 applications for said policies, if any, the exact name of the  
28 city, borough, town or township wherein the insured property is  
29 located in addition to the mailing address for said insured  
30 property.]

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2       Section 2.   This act shall take effect immediately.