
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2492 Session of
1980

INTRODUCED BY FREIND, DURHAM, CIVERA, GANNON AND ARTY,
APRIL 29, 1980

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 29, 1980

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," increasing the maximum amount of the penalty on
9 unpaid taxes.

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

12 Section 1. Section 10, act of May 25, 1945 (P.L.1050,
13 No.394), known as the "Local Tax Collection Law," amended July
14 9, 1976 (P.L.530, No.126), is amended to read:

15 Section 10. Discounts; Penalties.--The rates of discounts
16 and penalties on taxes shall be established by the taxing
17 district. All taxpayers subject to the payment of taxes,
18 assessed by any taxing district, shall be entitled to a discount
19 of at least two per centum from the amount of such tax upon
20 making payment of the whole amount thereof within two months
21 after the date of the tax notice. All taxpayers, who shall fail

1 to make payment of any such taxes charged against them for four
2 months after the date of the tax notice, shall be charged a
3 penalty of up to [ten] fifteen per centum which penalty shall be
4 added to the taxes by the tax collector and be collected by him.

5 Section 2. This act shall take effect immediately and shall
6 be applicable to all taxes levied thereafter.