

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 678

Session of  
1981

INTRODUCED BY CORMAN AND STAUFFER, APRIL 7, 1981

REFERRED TO LOCAL GOVERNMENT, APRIL 7, 1981

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," providing for the collection of taxes in certain  
9 home rule municipalities.

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

12 Section 1. The definition of "tax collector" in section 2,  
13 subsection (g) of section 4, section 30 and the last paragraph  
14 of section 33, act of May 25, 1945 (P.L.1050, No.394), known as  
15 the "Local Tax Collection Law," amended June 27, 1968 (P.L.276,  
16 No.132), are amended to read:

17 Section 2. Definitions.--The words--

18 "Tax Collector" shall include every person duly elected or  
19 appointed to collect all taxes, levied by any political  
20 subdivision included in the provisions of this act, including  
21 the treasurers of cities of the third class and of townships of

1 the first class in their capacity as treasurers, and county  
2 collectors of taxes in counties of the third, fourth, fifth  
3 [and], sixth, seventh and eighth class who have been designated  
4 to collect county and institution district taxes in cities of  
5 the third class and in municipalities existing or organized  
6 under the act of April 13, 1972 (P.L.184, No.62), known as the  
7 "Home Rule Charter and Optional Plans Law."

8 \* \* \*

9 Section 4. Bonds of Tax Collectors.--\* \* \*

10 (g) The bond of any county treasurer in counties of the  
11 third, fourth, fifth [and], sixth, seventh and eighth class  
12 shall be fixed by the county commissioners. The premium on any  
13 such bond shall be paid by the county. The condition of the bond  
14 shall be that the county treasurer, as collector of taxes for  
15 the county and county institution district in third class  
16 cities, and in municipalities existing or organized under the  
17 act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule  
18 Charter and Optional Plans Law," he shall account for and pay  
19 over all taxes, penalties and interest received and collected by  
20 him to the county and county institution district. The county  
21 treasurer in third, fourth, fifth [and], sixth, seventh and  
22 eighth class counties and his sureties shall be discharged from  
23 further liability on his bond for the taxes charged in a  
24 duplicate delivered to him as soon as all tax items contained in  
25 the said duplicate are either (1) collected and paid over to the  
26 county, or (2) certified to the county commissioners for entry  
27 as liens in the office of the prothonotary or as claims in the  
28 tax claim bureau as the case may be, or (3) returned to the  
29 county commissioners for sale of the real estate by the county  
30 treasurer, or (4) in the case of occupation, poll and per capita

1 and personal property taxes accounted for by the payment over or  
2 by exoneration which shall be granted by the county  
3 commissioners, upon oath or affirmation by the county treasurer  
4 that he has complied with section twenty of this act: Provided,  
5 That the county treasurer in third, fourth, fifth [and], sixth,  
6 seventh and eighth class counties and his sureties shall not be  
7 discharged of their liability under the provisions of this  
8 subsection if the county treasurer has in fact collected such  
9 taxes but has failed to pay the same over to the county. The  
10 bond given by a county treasurer in third, fourth, fifth [and],  
11 sixth, seventh and eighth class counties shall be for the use of  
12 the county and county institution district.

13 \* \* \*

14 Section 30. Collection of Taxes by Legal Representatives of  
15 Deceased Collector.--The executors or administrators of any  
16 deceased tax collector, except a treasurer of a city of the  
17 third class and except a county treasurer of any county of the  
18 third, fourth, fifth [or], sixth, seventh or eighth class  
19 designated to collect county and institution district taxes in  
20 cities of the third class, and in municipalities existing or  
21 organized under the act of April 13, 1972 (P.L.184, No.62),  
22 known as the "Home Rule Charter and Optional Plans Law," shall  
23 have the same powers to enforce collection of unpaid taxes as  
24 the collector would have if living, and for that purpose, may  
25 employ a suitable person to act for them in the execution of the  
26 warrants with all the powers possessed by the deceased  
27 collector.

28 Section 33. Compensation and Expenses of Tax Collector in  
29 Cities of the Third Class Shared.--\* \* \*

30 Provisions of this section shall not apply with respect to

1 county and county institution district taxes in counties of the  
2 third, fourth, fifth [or], sixth, seventh or eighth class having  
3 appointed a county treasurer to assume responsibility for the  
4 billing and collection of county and county institution district  
5 taxes in cities of the third class and in municipalities  
6 existing or organized under the act of April 13, 1972 (P.L.184,  
7 No.62), known as the "Home Rule Charter and Optional Plans Law."

8 Section 2. This act shall take effect immediately.