
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 678

Session of
1981

INTRODUCED BY CORMAN AND STAUFFER, APRIL 7, 1981

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, SEPTEMBER 13, 1982

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

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

10 * * *

11 Section 4. Bonds of Tax Collectors.--* * *

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

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

16 * * *

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

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1 collector.

2 Section 33. Compensation and Expenses of Tax Collector in
3 Cities of the Third Class Shared.--* * *

4 Provisions of this section shall not apply with respect to
5 county and county institution district taxes in counties of the
6 third, fourth, fifth [or], sixth, seventh or eighth class having
7 appointed a county treasurer to assume responsibility for the
8 billing and collection of county and county institution district
9 taxes in cities of the third class and in municipalities
10 existing or organized under the act of April 13, 1972 (P.L.184,
11 No.62), known as the "Home Rule Charter and Optional Plans Law,"
12 THAT HAVE ELIMINATED THE ELECTIVE OFFICE OF TAX COLLECTOR. <—

13 Section 2. This act shall take effect immediately.