

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL****No. 1313** Session of  
1985

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INTRODUCED BY FLICK, TRELLO, GREENWOOD, LINTON, POTT, REBER,  
TIGUE, DISTLER, FREIND AND GANNON, JUNE 3, 1985

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REFERRED TO COMMITTEE ON FINANCE, JUNE 3, 1985

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## AN ACT

1 Amending the act of June 23, 1931 (P.L.932, No.317), entitled  
2 "An act relating to cities of the third class; and amending,  
3 revising, and consolidating the law relating thereto,"  
4 providing for emergency tax deferral for certain persons.

5 The General Assembly of the Commonwealth of Pennsylvania  
6 hereby enacts as follows:

7 Section 1. The act of June 23, 1931 (P.L.932, No.317), known  
8 as The Third Class City Code, reenacted and amended June 28,  
9 1951 (P.L.662, No.164), is amended by adding a section to read:

10 Section 2539. Emergency Tax Deferral.--The council may, by  
11 ordinance, adopt a plan for emergency tax deferral. This plan  
12 shall provide for temporary tax payment deferral for a taxpayer  
13 who is suffering financial hardship, due to circumstances beyond  
14 his control, which renders him unable to meet the current tax  
15 payment due for real property taxes imposed upon his principal  
16 residence under this act. The plan shall also provide for a  
17 determination by the council as to when the deferral period  
18 shall end for each taxpayer in the deferral plan.

1 Section 2. This act shall take effect in 60 days.