
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 183

Session of
1987

INTRODUCED BY HUTCHINSON, KUKOVICH, PETRARCA AND VAN HORNE,
FEBRUARY 3, 1987

SENATOR PECORA, LOCAL GOVERNMENT, IN SENATE, AS AMENDED,
APRIL 19, 1988

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," further providing for the compensation of tax
9 collectors in first class townships.

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

12 Section 1. Section 34 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended December
14 22, 1965 (P.L.1145, No.443), is amended to read:

15 Section 34. Compensation of Tax Collector in First Class
16 Townships.--[The township treasurer shall receive for his duties
17 as treasurer and tax collector for the township, a sum equal to
18 five per centum of all township taxes received or collected by
19 him, and in addition thereto, a sum equal to one per centum on
20 all other moneys received or collected by him for the township,

1 unless a different rate or annual compensation shall be fixed by
2 ordinance of the township commissioners: Provided, That in no
3 case shall the total compensation of the treasurer, as treasurer
4 and tax collector for the township, exceed the sum of ten
5 thousand dollars. The township treasurer as collector of
6 township taxes shall be allowed such actual printing and postage
7 expenses as shall be incurred in performing the duties
8 prescribed in this act. Such amounts shall be adjusted by the
9 township auditor or controller, as the case may be, at the time
10 of auditing the treasurer's account.

11 The compensation of the township treasurer as collector of
12 county and institution district taxes shall be fixed by the
13 county commissioners, and shall not exceed five per centum of
14 the amount collected.

15 The commission or compensation of the township treasurer, as
16 collector of school district taxes, shall be fixed by the board
17 of school directors, and shall not exceed five per centum of the
18 amount collected. The total cost of such collection shall be
19 reported annually to the Superintendent of Public Instruction
20 and shall be published in his report.

21 For the collection of county, institution district and school
22 taxes, the tax collector shall be allowed by the respective
23 taxing authorities actual and needful expenditures for printing,
24 postage, books, blanks and forms.] The township treasurer shall
25 receive for his duties as treasurer a sum equal to one per
26 centum on all moneys received or collected by him for the
27 township, exclusive of township taxes received or collected by
28 him, and unless a different rate or annual compensation shall be
29 fixed by ordinance of the township commissioners: Provided, That
30 in no case shall the total compensation of the treasurer, as

1 treasurer, exceed the sum of ten thousand dollars EXCEPT IN
2 COUNTIES OF THE SECOND CLASS WHERE COUNTY TAXES ARE COLLECTED BY
3 THE COUNTY TREASURER, IN WHICH CASE THE TOTAL COMPENSATION OF
4 THE TREASURER, AS TREASURER, SHALL NOT EXCEED THE SUM OF FIFTEEN
5 THOUSAND DOLLARS.

6 The township treasurer, as tax collector for the township,
7 shall receive for his duties as such a sum equal to five per
8 centum of all township taxes received or collected by him,
9 unless a different rate or annual compensation shall be fixed by
10 ordinance of the township commissioners.

11 The township treasurer as collector of township taxes shall
12 be allowed such actual printing and postage expenses as shall be
13 incurred in performing the duties prescribed in this act. Such
14 amounts shall be adjusted by the township auditor or controller,
15 as the case may be, at the time of auditing the treasurer's
16 account.

17 The compensation of the township treasurer as collector of
18 county and institution district taxes shall be fixed by the
19 county commissioners, and shall not exceed five per centum of
20 the amount collected.

21 The commission or compensation of the township treasurer, as
22 collector of school district taxes, shall be fixed by the board
23 of school directors, and shall not exceed five per centum of the
24 amount collected. The total cost of such collection shall be
25 reported annually to the Secretary of Education and shall be
26 published in his report.

27 For the collection of county, institution district and school
28 taxes, the tax collector shall be allowed by the respective
29 taxing authorities actual and needful expenditures for printing,
30 postage, books, blanks and forms.

1 If any compensation has been paid or received prior to the
2 date of this amendment in excess of any prior limitation, then,
3 in such event, both those persons responsible for payment of the
4 same and those persons who received the same are exonerated if
5 such payment was not in violation of this amendment.

6 Section 2. This act shall take effect ~~in 60 days~~
7 IMMEDIATELY.

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