

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1734 Session of  
1997

INTRODUCED BY STETLER, PESCI, VAN HORNE, CASORIO, WAUGH,  
C. WILLIAMS AND BOSCOLA, AUGUST 14, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, AUGUST 14, 1997

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 collection of real estate taxes.

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

11 Section 1. Section 20 of the act of May 25, 1945 (P.L.1050,  
12 No.394), known as the Local Tax Collection Law, amended October  
13 4, 1978 (P.L.928, No.176), is amended to read:

14 Section 20. Collection of Per Capita, Poll and Occupation  
15 Taxes from Employers, etc.--The tax collector shall demand,  
16 receive and collect from all corporations, political  
17 subdivisions, associations, companies, firms or individuals,  
18 employing persons owing per capita, poll [or], occupation or  
19 real estate taxes, or having in possession unpaid commissions or  
20 earnings belonging to any person or persons owing per capita,

1 poll [or], occupation or real estate taxes, upon the  
2 presentation of a written notice and demand containing the name  
3 of the taxable and the amount of tax due. Upon the presentation  
4 of such written notice and demand, it shall be the duty of any  
5 such corporation, political subdivision, association, company,  
6 firm or individual to deduct from the wages, commissions or  
7 earnings of such individual employes, then owing or that shall  
8 within sixty days thereafter become due, or from any unpaid  
9 commissions or earnings of any such taxable in its or his  
10 possession, or that shall within sixty days thereafter come into  
11 its or his possession, a sum sufficient to pay the respective  
12 amount of the per capita, poll [or], occupation or real estate  
13 taxes, and costs, shown upon the written notice or demand, and  
14 to pay the same to the tax collector of the taxing district in  
15 which such delinquent tax was levied within sixty days after  
16 such notice shall have been given; such corporation, political  
17 subdivision, association, firm or individual shall be entitled  
18 to deduct from the moneys collected from each employe the costs  
19 incurred from the extra bookkeeping necessary to record such  
20 transactions, not exceeding two per centum of the amount of  
21 money so collected and paid over to the tax collector. Upon the  
22 failure of any such corporation, political subdivision,  
23 association, company, firm or individual to deduct the amount of  
24 such taxes or to pay the same over to the tax collector, less  
25 the cost of bookkeeping involved in such transaction, as herein  
26 provided, within the time hereby required, such corporation,  
27 political subdivision, association, company, firm or individual  
28 shall forfeit and pay the amount of such tax for each such  
29 taxable whose taxes are not withheld and paid over, or that are  
30 withheld and not paid over together with a penalty of ten per

1 centum added thereto, to be recovered by an action of assumpsit  
2 in a suit to be instituted by the tax collector, or by the  
3 proper authorities of the taxing district, as debts of like  
4 amount are now by law recoverable, except that such persons  
5 shall not have the benefit of any stay of execution or exemption  
6 law. The tax collector shall not proceed against a spouse or his  
7 employer until he has pursued collection remedies against the  
8 delinquent taxpayer and his employer under this section.

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