

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1959 Session of
2003

INTRODUCED BY DeLUCA, DeWEESE, GRUCELA, HERSHEY, LAUGHLIN,
PALLONE, READSHAW, ROBERTS, RUFFING, SCAVELLO, TANGRETTI,
HARHAI, GEORGE, PISTELLA AND FABRIZIO, SEPTEMBER 9, 2003

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 9, 2003

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 discounts, penalties and
9 notice.

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

12 Section 1. Section 10 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended December
14 19, 1996 (P.L.1474, No.188), is amended to read:

15 Section 10. Discounts; Penalties; Notice.--(a) The rates of
16 discounts and penalties on taxes shall be established by the
17 taxing district. All taxpayers subject to the payment of taxes,
18 assessed by any taxing district, shall be entitled to a discount
19 of at least two per centum from the amount of such tax upon
20 making payment of the whole amount thereof within two months
21 after the date of the tax notice. All taxpayers, who shall fail

1 to make payment of any such taxes charged against them for four
2 months after the date of the tax notice, shall be charged a
3 penalty of up to ten per centum of the amount of taxes owed,
4 which penalty shall be added to the taxes by the tax collector
5 and be collected by him. The provisions of this section shall
6 apply to cities of the second class A.

7 (b) Where a taxpayer has not paid taxes on real estate
8 within four months after the date of the tax notice and the tax
9 collector has reason to believe that the taxpayer is sixty years
10 of age or older, the tax collector shall send by first class
11 mail the following notice in large print form with eighteen
12 point or larger text to the taxpayer:

13 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME AND A
14 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF THE
15 PROPERTY FOR WHICH THE TAXES HAVE NOT BEEN PAID IS YOUR
16 PRIMARY RESIDENCE AND IF YOU ARE 60 YEARS OF AGE OR
17 OLDER, CONTACT THE AREA AGENCY ON AGING (TELEPHONE
18 NUMBER) FOR POSSIBLE ASSISTANCE.

19 (c) Failure to receive notice as required by subsection (b)
20 shall not relieve any taxpayer from the payment of any taxes
21 imposed by any taxing district.

22 Section 2. The amendment of section 10 of the act shall
23 apply to taxable years beginning after December 31, 2002.

24 Section 3. This act shall take effect as follows:

25 (1) The amendment of section 10 of the act shall take
26 effect in 60 days.

27 (2) The remainder of this act shall take effect
28 immediately.