

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1903 Session of
2009

INTRODUCED BY BELFANTI, GOODMAN, K. SMITH, BRENNAN, CALTAGIRONE,
DALEY, KOTIK, MAHONEY, MURT, PALLONE, ROCK, SIPTROTH AND
WALKO, AUGUST 3, 2009

REFERRED TO COMMITTEE ON FINANCE, AUGUST 3, 2009

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 compensation of tax
9 collectors in first class townships; and making an editorial
10 change.

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

13 Section 1. Section 34 of the act of May 25, 1945 (P.L.1050,
14 No.394), known as the Local Tax Collection Law, amended December
15 22, 1965 (P.L.1145, No.443), is amended to read:

16 Section 34. Compensation of Tax Collector in First Class
17 Townships.--The township treasurer shall receive for his duties
18 as treasurer and tax collector for the township, a sum equal to
19 five per centum of all township taxes received or collected by
20 him, and in addition thereto, a sum equal to one per centum on
21 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] twenty-five thousand dollars. The township
6 treasurer as collector of township taxes shall be allowed such
7 actual printing and postage expenses as shall be incurred in
8 performing the duties prescribed in this act. Such amounts shall
9 be adjusted by the township auditor or controller, as the case
10 may be, at the time 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 Secretary of Education 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.

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