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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 1125 Session of  
2020

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INTRODUCED BY MARTIN, MENSCH, HUTCHINSON, BAKER, TOMLINSON,  
PHILLIPS-HILL, ARNOLD, REGAN, KILLION, BROOKS, STEFANO,  
J. WARD, SCHWANK AND BREWSTER, MAY 18, 2020

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REFERRED TO EDUCATION, MAY 18, 2020

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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 application of act and for  
9 discounts, penalties and notice.

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

12 Section 1. Section 3(c) of the act of May 25, 1945  
13 (P.L.1050, No.394), known as the Local Tax Collection Law, is  
14 amended to read:

15 Section 3. Application of Act.--\* \* \*

16 (c) (1) Except as provided in [clause] clauses (2) and (3),  
17 none of the provisions of this act shall apply to any county of  
18 the first or second class, city of the first or second class or  
19 second class A, or to any school district of the first class, or  
20 school district in a city of the second class A.

21 (2) The provisions of sections 10 and 11 of this act shall

1 apply to cities of the second class A.

2 (3) The provisions of section 10(f) shall apply to school  
3 districts of the first class, school districts in cities of the  
4 second class A and all other school districts.

5 \* \* \*

6 Section 2. Section 10 of the act is amended by adding a  
7 subsection to read:

8 Section 10. Discounts; Penalties; Notice.--\* \* \*

9 (f) Notwithstanding the provisions of this section, for the  
10 school year that begins July 1, 2020, the board of directors of  
11 a school district may by majority vote, by resolution, extend  
12 the time period that qualifies taxpayers for a discount or waive  
13 a penalty for failure to make timely payment of any such taxes  
14 charged against them, or both. If a board of school directors of  
15 a school district adopts such resolution, the school board shall  
16 immediately deliver the resolution to the tax collector via mail  
17 or electronic mail and the tax collector shall, in consultation  
18 with the board of school directors, modify the contents of the  
19 notice required under subsection (b) accordingly and may send an  
20 additional notice explaining the provisions of such resolution.

21 Section 3. This act shall take effect immediately.