
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2479 Session of
2024

INTRODUCED BY WEBSTER, HILL-EVANS, SANCHEZ, McNEILL, DONAHUE,
McANDREW, SCOTT, M. JONES, MERCURI, DELLOSO, DALEY, MERSKI
AND GREEN, JULY 2, 2024

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 2, 2024

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court," in
22 collection of delinquent taxes, repealing provisions relating
23 to notice and further providing for costs of collection of
24 delinquent per capita, occupation, occupational privilege,
25 emergency and municipal services, local services and income
26 taxes.

27 The General Assembly of the Commonwealth of Pennsylvania
28 hereby enacts as follows:

29 Section 1. Section 704 of the act of December 31, 1965

1 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
2 repealed:

3 [Section 704. Notice.--The tax collector or tax officer
4 shall, at least fifteen days prior to the presentation of a
5 written notice and demand to the State Treasurer or other fiscal
6 officer of the State, or to any employer, notify the taxpayer
7 owing the delinquent tax by registered or certified mail that a
8 written notice and demand shall be presented to the taxpayer's
9 employer unless such tax is paid. The return receipt card for
10 certified or registered mail shall be marked delivered to
11 addressee only, and the cost of notification by certified or
12 registered mail shall be added to the costs for collecting
13 taxes.]

14 Section 2. Section 707 heading, (a) and (b) of the act are
15 amended to read:

16 Section 707. Costs of Collection of Delinquent Per Capita,
17 Occupation, Occupational Privilege, Emergency and Municipal
18 Services, Local Services, Mercantile or Business Privilege,
19 Amusement or Admissions and Income Taxes.--(a) A bureau,
20 political subdivision or private agency designated by a
21 governing body of a political subdivision or a tax collection
22 district to collect and administer per capita, occupation or
23 occupational privilege, emergency and municipal services, local
24 services, mercantile or business privilege or amusement or
25 admissions taxes under Chapter 3 or income taxes under Chapter 5
26 may impose and collect the reasonable costs incurred to provide
27 notices of delinquency or to implement similar procedures
28 utilized to collect delinquent taxes from a taxpayer as approved
29 by the governing body of the political subdivision or the tax
30 collection committee. Reasonable costs collected may be retained

1 by the tax collector under Chapter 3 or the tax officer under
2 Chapter 5. An itemized accounting of all costs collected shall
3 be remitted to the political subdivision or the tax collection
4 committee on an annual basis.

5 (b) Costs related to the collection of unpaid per capita,
6 occupation, occupational privilege, emergency and municipal
7 services [or], local services, mercantile or business privilege
8 or amusement or admissions taxes may only be assessed, levied
9 and collected for five years from the last day of the calendar
10 year in which the tax was due.

11 * * *

12 Section 3. This act shall take effect in 60 days.