



HOUSE COMMITTEE ON APPROPRIATIONS

FISCAL NOTE

HOUSE BILL NO. 1617

PRINTERS NO. 2228

PRIME SPONSOR: P. Daley

COST / (SAVINGS)

FUND	FY 2013/14	FY 2014/15
General Fund	\$0	\$0

SUMMARY: House Bill 1617, Printer's Number 2228, amends the Local Tax Collection Law, further providing for collection by legal representatives of deceased tax collectors.

ANALYSIS: Current law provides that the executors or administrators of a deceased tax collector shall have the same powers to enforce collection of unpaid taxes as the collector would have if still living. This legislation amends Section 30 of the act providing that the executors or administrators shall also have the same power to settle unpaid taxes as the collector would have if still living.

The act shall take effect in 60 days.

FISCAL IMPACT: Enactment of this legislation will have no adverse fiscal impact on Commonwealth funds.

PREPARED BY: Ritchie LaFaver
House Appropriations Committee (R)

DATE: October 22, 2013

Estimates are calculated using the best information available. Actual costs and revenue impact incurred may vary from estimates.