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House of Representatives
COMMONWEALTH OF PENNSYLVANIA
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MEMORANDUM

TO: All House Members

FROM: Representative Peter J. Daley, Democratic Chairman
House Commerce Committee

DATE: February 1, 2012

SUBJECT: Local Tax Collection Law, Act 394 of 1945

It would appear that state law is silent on the issue of how settlement is provided to respective government entities when a tax collector dies in office. While current law specifically provides that it is the responsibility of an executor to collect unpaid taxes, and grants that person the same powers as if the tax collector were living, the settlement of tax receipts is not addressed.

Recently, a tax collector in my legislative district died shortly after the last day for payment of taxes to his office. The Executrix of the estate, who is also the daughter of the deceased, would like to close the books, but is not empowered in law to make settlement, only to collect taxes.

I'd like to correct this circumstance by expanding the authority of an executor to include disbursement of funds. An executor should have full access to the office of tax collector, including but not limited to all tax records, receipts, bank records and other records of the office, for the purpose of making settlement. They should be empowered to draw the appropriate checks on the tax collector's account in order to transfer the revenue collected to the appropriate authority.

Please join me in cosponsoring legislation that would provide for this correction by contacting Sandy Altland at 717-783-9333 or Saltland@pahouse.net

Thank you.