

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 bonds of tax collectors.

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

11 Section 1. Section 4(b) of the act of May 25, 1945
12 (P.L.1050, No.394), known as the Local Tax Collection Law, is
13 amended and the section is amended by adding subsections to
14 read:

15 Section 4. Bonds of Tax Collectors.--* * *

16 (b) In boroughs, towns and townships of the first or second
17 class, the elected tax collector shall be the collector of
18 borough, town or township taxes, as the case may be, and of
19 county, county institution district, school district and
20 vocational school district taxes. He shall, before he enters

1 upon the duties of his office, take and subscribe an oath of
2 office and file the same in the office of the clerk of the court
3 of common pleas of the county. He shall enter into one surety
4 bond to the Commonwealth for all taxes to be collected by him,
5 in an amount to be fixed by the court of common pleas of the
6 county, which amount shall never exceed [the estimated amount of
7 taxes charged in the duplicates to be delivered to him in one
8 year.] an amount equal to the highest amount of taxing district
9 money estimated to be available to him at any time during the
10 current year. Such bond may, at the option of the tax collector,
11 be an annual bond or may cover the full term of office for which
12 the tax collector shall have been elected. Such bond shall have
13 thereon at least one bonding company, and the sufficiency of the
14 sureties on the bond shall be approved by the court of common
15 pleas at any time prior to the delivery of a tax duplicate to
16 the tax collector. The bond shall be filed in the office of the
17 clerk of the court of common pleas on or before the fifteenth
18 day of March of the year in which the tax collector qualifies
19 for office and annually thereafter, except where the first bond
20 given by the tax collector covers the full term of office for
21 which he was elected. Should any of the taxing districts be of
22 the opinion, at any time, that the bond given by the tax
23 collector is not sufficient in amount, or as to the surety
24 thereon, the said taxing district may apply to the court by
25 petition to have the tax collector furnish additional bond in
26 the manner provided by this section. Thereupon the tax collector
27 shall furnish such additional bond, if any, as the court of
28 common pleas may prescribe, but not exceeding the limitation as
29 to the amount hereinbefore prescribed: Provided, That where
30 taxes for borough purposes are collected by an appointee of

1 council the bond shall be as may be prescribed by council. The
2 board of commissioners of any county by resolution adopted no
3 later than November 1 of the prior year may authorize and
4 require for the following year the joint bidding by the board of
5 commissioners of bonds for all tax collectors for the county and
6 for boroughs, incorporated towns and townships of the first or
7 second class, and school districts and vocational school
8 districts within the county. The joint bidding of the bonds
9 shall be subject to all provisions of this act not inconsistent
10 with the requirement of joint bidding.

11 * * *

12 (j) In lieu of the bond required for the faithful
13 performance by the tax collector of his official duties, the
14 taxing district may purchase insurance that covers the same
15 events of loss and insures the taxing district against the same
16 misconduct as the bond.

17 (k) No bond shall be denied for litigation of any offenses
18 other than those listed in section 4.5 of this act.

19 (l) Nothing in this section shall be construed to preclude a
20 surety from acquiring coinsurance if necessary.

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