

GENERAL LOCAL GOVERNMENT CODE (53 PA.C.S.) - INSTALLMENT
PAYMENTS, LIMITATIONS AND CONFIDENTIALITY OF TAX INFORMATION
IN CITIES AND COUNTIES OF THE FIRST CLASS

Act of Dec. 18, 2013, P.L. 1165, No. 106

Cl. 53

Session of 2013
No. 2013-106

HB 391

AN ACT

Amending Title 53 (Municipalities Generally) of the Pennsylvania Consolidated Statutes, in assessments of persons and property, providing for installment payments and further providing for limitations; and, in payment and collection of taxes, providing for cities and counties of the first class.

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

Section 1. Section 8564 of Title 53 of the Pennsylvania Consolidated Statutes is amended to read:

§ 8564. [(Reserved).] **Installment payments.**

The governing body of a county of the first class may authorize the collection of a tax enumerated in section 201(a) of the act of May 22, 1933 (P.L.853, No.155), known as The General County Assessment Law, through periodic installment payments and may determine the frequency of and eligibility for the payments.

Section 2. Section 8586 of Title 53 is amended by adding a subsection to read:

§ 8586. Limitations.

* * *

(c) **Other tax exemption.**--Notwithstanding any provision of this subchapter to the contrary, no governing body in a city of the first class shall authorize a homestead property exclusion for property that, for the same tax year to which the homestead property exclusion would otherwise apply, has an exemption from real property taxation under the act of July 9, 1971 (P.L.206, No.34), known as the Improvement of Deteriorating Real Property or Areas Tax Exemption Act.

Section 3. Chapter 89 of Title 53 is amended by adding a subchapter to read:

SUBCHAPTER C

CITIES AND COUNTIES OF THE FIRST CLASS

Sec.

8921. Confidentiality of tax information.

§ 8921. Confidentiality of tax information.

(a) **General rule.**--Any information gained by a city of the first class as a result of a tax audit, tax return, tax report, investigation of tax liability, administrative hearing regarding tax liability or verification with respect to tax liability shall be confidential tax information. It shall be unlawful, except for official purposes or as provided by law, for an officer, employee or agent of a city of the first class to:

(1) Divulge or make known in any manner any confidential information gained in any such return, investigation, hearing or verification to any person.

(2) Permit confidential tax information or any book containing any abstract or particulars thereof to be seen or examined by any person.

(3) Print, publish or make known in any manner any confidential tax information.

(b) Penalty.--A person who violates subsection (a) commits a misdemeanor of the third degree and shall, upon conviction, be ordered to pay a fine of not more than \$2,500 and costs or to a term of imprisonment for not more than one year, or both. If the person is an officer or employee of the city, the officer or employee shall be dismissed from office or discharged from employment.

Section 4. This act shall take effect in 60 days.

APPROVED--The 18th day of December, A.D. 2013.

TOM CORBETT