

LOCAL TAX COLLECTION LAW - APPLICATION OF ACT, DISCOUNTS,
PENALTIES AND NOTICE

Act of Jul. 23, 2020, P.L. 699, No. 75

Cl. 72

Session of 2020

No. 2020-75

SB 1125

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further providing for application of act and for discounts, penalties and notice.

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

Section 1. Section 3(c) of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, is amended to read:

Section 3. Application of Act.--* * *

(c) (1) Except as provided in [clause] **clauses (2) and (3)**, none of the provisions of this act shall apply to any county of the first or second class, city of the first or second class or second class A, or to any school district of the first class, or school district in a city of the second class A.

(2) The provisions of sections 10 and 11 of this act shall apply to cities of the second class A.

(3) The provisions of section 10(f) shall apply to school districts of the first class, school districts in cities of the second class A and all other school districts.

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Section 2. Section 10 of the act is amended by adding a subsection to read:

Section 10. Discounts; Penalties; Notice.--* * *

(f) Notwithstanding the provisions of this section, for the school year that begins July 1, 2020, the board of directors of a school district may by majority vote, by resolution, extend the time period that qualifies taxpayers for a discount or waive a penalty for failure to make timely payment of any such taxes on real estate charged against them, or both. If a board of school directors of a school district adopts such resolution, the school board shall immediately deliver the resolution to the tax collector via mail or electronic mail and the tax collector shall, in consultation with the board of school directors, modify the contents of the notice required under subsection (b) accordingly and may send an additional notice explaining the provisions of such resolution.

Section 3. This act shall take effect immediately.

APPROVED--The 23rd day of July, A.D. 2020.

TOM WOLF