

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 442

Session of
1979

INTRODUCED BY A. K. HUTCHINSON AND HASAY, MARCH 5, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 5, 1979

AN ACT

1 Amending the act of June 28, 1895 (P.L.408, No.289), entitled,
2 as amended, "A supplement to the twenty-fourth section of an
3 act, entitled, 'An act to provide revenue by taxation,
4 approved the seventh day of June, one thousand eight hundred
5 and seventy-nine,' approved the first day of June, one
6 thousand eight hundred and eighty-nine, amending the twenty-
7 fourth section, by providing for the payment by the State
8 Treasurer of the two per centum tax on premiums paid by
9 foreign fire insurance companies to the treasurers of the
10 several cities, towns, townships and boroughs, within this
11 Commonwealth," changing the method of distributing the tax.

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

14 Section 1. Subsection (a) of section 2, act of June 28, 1895
15 (P.L.408, No.289), entitled, as amended, "A supplement to the
16 twenty-fourth section of an act, entitled 'An act to provide
17 revenue by taxation, approved the seventh day of June, one
18 thousand eight hundred and seventy-nine,' approved the first day
19 of June, one thousand eight hundred and eighty-nine, amending
20 the twenty-fourth section, by providing for the payment by the
21 State Treasurer of the two per centum tax on premiums paid by
22 foreign fire insurance companies to the treasurers of the
23 several cities, towns, township and boroughs, within this

1 Commonwealth," amended March 13, 1974 (P.L.196, No.38), is
2 amended to read:

3 Section 2. (a) On and after the first day of January, one
4 thousand nine hundred and nineteen, and annually thereafter,
5 there shall be paid by the State Treasurer to the treasurers of
6 the several cities, towns, townships, and boroughs within the
7 Commonwealth, the entire net amount received from the two per
8 centum tax paid upon premiums by foreign fire insurance
9 companies. The amount to be paid to each of the treasurers of
10 the several cities, towns, townships, and boroughs shall be
11 [based upon the return of said two per centum tax upon premiums
12 received from foreign fire insurance companies doing business
13 within the said cities, towns, townships, and boroughs, and
14 shall be proportionate to the premiums received by such
15 companies on account of insurance written upon property located
16 in such city, borough, town or township, as shown by the report
17 made to the Department of Revenue.] distributed as follows:
18 fifty per centum in accordance to the population of the several
19 cities, towns, townships and boroughs based on the latest
20 national population census as reported by the Bureau of Census
21 of the Unites States, and fifty per centum in accordance with
22 the market value of taxable real property of the several cities,
23 towns, townships and boroughs, as determined by the State Tax
24 Equalization Board. Each city, borough, town or township,
25 receiving any payment from the State Treasurer hereunder, shall
26 forthwith pay the amount received to the relief fund association
27 of, or the pension fund covering the employes of the fire
28 department, or of such fire company, or fire companies, paid or
29 volunteer, now existing, or hereafter organized, in such city,
30 borough, town, or township, as is or are engaged in the service

1 of such city, borough, town, or township, and duly recognized as
2 such by the council or commissioners or supervisors, as the case
3 may be, of such city, borough, town, or township. In any
4 borough, town or township in which there is no fire department
5 or fire company or companies, the amount received by the
6 treasurer of the borough, town or township from said tax shall
7 be forthwith paid to the relief fund association, or pension
8 fund of the fire department or fire company or companies of any
9 near or adjacent city, borough, town, or township, the fire
10 department or fire company or companies of which afford fire
11 protection to the inhabitants of such borough, town, or
12 township. Before payment of said tax to the treasurer of any
13 such borough, town, or township, the mayor, in boroughs, and the
14 secretary of the board of supervisors, in towns, or townships,
15 shall first certify to the Auditor General that the fire
16 department or fire company or companies of such near or adjacent
17 city, borough, town, or township afford fire protection to the
18 inhabitants of such borough, town, or township: Provided, That
19 if the fire department consists of paid and volunteer firemen
20 and the paid firemen shall be covered by a pension fund, then
21 the two per centum tax aforesaid shall be divided equally
22 between the relief fund association of the volunteer firemen and
23 the pension fund for the paid firemen. Warrants for the above
24 purposes shall be drawn by the Auditor General, payable to the
25 treasurers of the several cities, towns, townships, and
26 boroughs, in accordance with this act, whenever there are
27 sufficient funds in the State Treasury to pay the same
28 commencing January 1, 1980. All such fire insurance companies
29 shall instruct their agents to place conspicuously upon the said
30 policies and in the applications for said policies, if any, the

1 exact name of the city, borough, town or township wherein the
2 insured property is located in addition to the mailing address
3 for said insured property.

4 * * *

5 Section 2. This act shall take effect immediately.