

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 2401** Session of  
1984

INTRODUCED BY COWELL, GAMBLE, MAYERNIK, DeLUCA, McVERRY, BOOK,  
CESSAR AND DUFFY, JUNE 29, 1984

REFERRED TO COMMITTEE ON FINANCE, JUNE 29, 1984

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," increasing the permissible penalty to be assessed  
9 for late tax payments.

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

12 Section 1. Section 10 of the act of May 25, 1945 (P.L.1050,  
13 No.394), known as the Local Tax Collection Law, amended December  
14 13, 1982 (P.L.1201, No.275), is amended to read:

15 Section 10. Discounts; Penalties.--The rates of discounts  
16 and penalties on taxes shall be established by the taxing  
17 district. All taxpayers subject to the payment of taxes,  
18 assessed by any taxing district, shall be entitled to a discount  
19 of at least two per centum from the amount of such tax upon  
20 making payment of the whole amount thereof within two months  
21 after the date of the tax notice. All taxpayers, who shall fail

1 to make payment of any such taxes charged against them for four  
2 months after the date of the tax notice, shall be charged a  
3 penalty of up to [ten per centum] fifteen per centum which  
4 penalty shall be added to the taxes by the tax collector and be  
5 collected by him. The provisions of this section shall apply to  
6 cities of the second class A.

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