

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1932 Session of
1975

INTRODUCED BY KERNICK, CAPUTO, FLAHERTY, MENHORN, ARTHURS,
GARZIA, ITKIN, KNEPPER, ZORD AND MRKONIC, NOVEMBER 19, 1975

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 20, 1975

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 requiring reports by collectors of certain taxes.

23 The General Assembly of the Commonwealth of Pennsylvania

24 hereby enacts as follows:

25 Section 1. The act of December 31, 1965 (P.L.1257, No.511),
26 known as "The Local Tax Enabling Act," is amended by adding a
27 section to read:

28 Section 21.1. Reports of Collectors.--The collector of any

1 tax authorized to be assessed and collected by the provisions of
2 this act shall file with the taxing district, a monthly report
3 setting forth the amount of such current year's taxes collected
4 by him, the amount of delinquent taxes collected by year, the
5 amount of interest collected on delinquent taxes, the penalties
6 collected on delinquent taxes, and the costs collected on
7 delinquent taxes. He shall file an annual report of such
8 information with the Department of Internal Affairs on or before
9 January 31 of each year.

10 Section 2. This act shall take effect immediately.