

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1422** Session of  
1981

INTRODUCED BY LETTERMAN (BY REQUEST) AND MORRIS, MAY 12, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 12, 1981

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," providing for the collection of taxes in certain  
9 home rule municipalities.

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

12 Section 1. The definition of "tax collector" in section 2,  
13 subsection (g) of section 4, section 30 and the last paragraph  
14 of section 33, act of May 25, 1945 (P.L.1050, No.394), known as  
15 the "Local Tax Collection Law," amended June 27, 1968 (P.L.276,  
16 No.132), are amended to read:

17 Section 2. Definitions.--The words--

18 "Tax Collector" shall include every person duly elected or  
19 appointed to collect all taxes, levied by any political  
20 subdivision included in the provisions of this act, including  
21 the treasurers of cities of the third class and of townships of

1 the first class in their capacity as treasurers, and county  
2 collectors of taxes in counties of the third, fourth, fifth and  
3 sixth class who have been designated to collect county and  
4 institution district taxes in cities of the third class and in  
5 municipalities existing or organized under the act of April 13,  
6 1972 (P.L.184, No.62), known as the "Home Rule Charter and  
7 Optional Plans Law."

8 \* \* \*

9 Section 4. Bonds of Tax Collectors.--\* \* \*

10 (g) The bond of any county treasurer in counties of the  
11 third, fourth, fifth and sixth class shall be fixed by the  
12 county commissioners. The premium on any such bond shall be paid  
13 by the county. The condition of the bond shall be that the  
14 county treasurer, as collector of taxes for the county and  
15 county institution district in third class cities, and in  
16 municipalities existing or organized under the act of April 13,  
17 1972 (P.L.184, No.62), known as the "Home Rule Charter and  
18 Optional Plans Law," he shall account for and pay over all  
19 taxes, penalties and interest received and collected by him to  
20 the county and county institution district. The county treasurer  
21 in third, fourth, fifth and sixth class counties and his  
22 sureties shall be discharged from further liability on his bond  
23 for the taxes charged in a duplicate delivered to him as soon as  
24 all tax items contained in the said duplicate are either (1)  
25 collected and paid over to the county, or (2) certified to the  
26 county commissioners for entry as liens in the office of the  
27 prothonotary or as claims in the tax claim bureau as the case  
28 may be, or (3) returned to the county commissioners for sale of  
29 the real estate by the county treasurer, or (4) in the case of  
30 occupation, poll and per capita and personal property taxes

1 accounted for by the payment over or by exoneration which shall  
2 be granted by the county commissioners, upon oath or affirmation  
3 by the county treasurer that he has complied with section twenty  
4 of this act: Provided, That the county treasurer in third,  
5 fourth, fifth and sixth class counties and his sureties shall  
6 not be discharged of their liability under the provisions of  
7 this subsection if the county treasurer has in fact collected  
8 such taxes but has failed to pay the same over to the county.  
9 The bond given by a county treasurer in third, fourth, fifth and  
10 sixth class counties shall be for the use of the county and  
11 county institution district.

12 \* \* \*

13 Section 30. Collection of Taxes by Legal Representatives of  
14 Deceased Collector.--The executors or administrators of any  
15 deceased tax collector, except a treasurer of a city of the  
16 third class and except a county treasurer of any county of the  
17 third, fourth, fifth or sixth class designated to collect county  
18 and institution district taxes in cities of the third class, and  
19 in municipalities existing or organized under the act of April  
20 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and  
21 Optional Plans Law," shall have the same powers to enforce  
22 collection of unpaid taxes as the collector would have if  
23 living, and for that purpose, may employ a suitable person to  
24 act for them in the execution of the warrants with all the  
25 powers possessed by the deceased collector.

26 Section 33. Compensation and Expenses of Tax Collector in  
27 Cities of the Third Class Shared.--\* \* \*

28 Provisions of this section shall not apply with respect to  
29 county and county institution district taxes in counties of the  
30 third, fourth, fifth or sixth class having appointed a county

1 treasurer to assume responsibility for the billing and  
2 collection of county and county institution district taxes in  
3 cities of the third class and in municipalities existing or  
4 organized under the act of April 13, 1972 (P.L.184, No.62),  
5 known as the "Home Rule Charter and Optional Plans Law."

6 Section 2. This act shall take effect immediately.