

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2192 Session of
1982

INTRODUCED BY COWELL, RASCO, McVERRY, POTT, GAMBLE, IRVIS AND
PISTELLA, JANUARY 26, 1982

REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 1982

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," further providing for the commissions payable to
11 the recorder of deeds for the collection of the State tax on
12 realty transfers.

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

15 Section 1. Subsection (b) of section 1106-C, act of March 4,
16 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971,"
17 added May 5, 1981 (P.L.36, No.14), is amended to read:

18 Section 1106-C. Furnishing Stamps.--* * *

19 (b) The department shall allow each county a commission
20 equal to [one per cent] two per cent of the face value of the
21 stamps or [two hundred fifty dollars (\$250)] five hundred
22 dollars (\$500) whichever is greater. The recorder of deeds shall

1 pay the commission herein allowed to the general fund of the
2 county. The department shall pay the premium or premiums on any
3 bond or bonds required by law to be procured by recorder of
4 deeds for the performance of their duties under this article.

5 * * *

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