
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 191

Session of
1983

INTRODUCED BY FRYER, GLADECK, MORRIS, DUFFY, GAMBLE, MACKOWSKI,
SAURMAN, FEE, A. C. FOSTER, JR. AND SIRIANNI, FEBRUARY 9,
1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 9, 1983

AN ACT

1 Amending the act of November 1, 1971 (P.L.495, No.113), entitled
2 "An act providing for the compensation of county officers in
3 counties of the second through eighth classes, for the
4 disposition of fees, for filing of bonds in certain cases and
5 for duties of certain officers," providing for the collection
6 by the recorder of deeds of any amount payable upon a
7 redetermination of the amount of tax due; and providing for
8 affidavits when the property is located in more than one
9 political subdivision.

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

12 Section 1. Section 6(b) and (c) of the act of November 1,
13 1971 (P.L.495, No.113), entitled "An act providing for the
14 compensation of county officers in counties of the second
15 through eighth classes, for the disposition of fees, for filing
16 of bonds in certain cases and for duties of certain officers,"
17 reenacted and amended October 7, 1976 (P.L.1101, No.223) and
18 amended November 1, 1979 (P.L.246, No.82), are amended and a
19 subsection is added to read:

20 Section 6. * * *

21 (b) The recorder of deeds shall perform the duties now or

1 hereafter required by law, and shall be the collection agent for
2 the Commonwealth of Pennsylvania of the Pennsylvania realty
3 transfer tax including any amount payable upon a redetermination
4 of the amount of tax due, and shall comply with the laws
5 relating thereto and the rules and regulations of the Secretary
6 of Revenue. In order to ascertain the amount of taxes due when
7 the property is located in more than one county, the recorder of
8 deeds shall not accept for recording such a deed unless it is
9 accompanied by an affidavit showing what taxes are due each
10 county.

11 (c) The recorder of deeds shall be the collection agent for
12 any political subdivision levying a local realty transfer tax
13 including any amount payable upon a redetermination of the
14 amount of tax due, without compensation from the political
15 subdivision. In order to ascertain the amount of taxes due when
16 the property is located in more than one political subdivision,
17 the recorder of deeds shall not accept for recording such a deed
18 unless it is accompanied by an affidavit showing what taxes are
19 due each municipality. On or before the tenth of each month, the
20 recorder of deeds shall pay over to the appropriate political
21 subdivision all local realty transfer taxes collected, less two
22 per cent for use of the county, together with a report
23 containing the information as is required by the Commonwealth of
24 Pennsylvania in reporting collections of the Pennsylvania realty
25 transfer tax. The recorder of deeds shall pay the two per cent
26 withheld to the county. The county shall obtain and pay the
27 premium or premiums on any bond or bonds necessary to cover the
28 performance of the recorder of deeds' duties under this
29 subsection.

30 (d) Upon a redetermination of the amount of realty transfer

1 tax due, the deed shall be rerecorded or the additional realty
2 transfer tax form shall be recorded at the option of the
3 recorder of deeds but the recorder of deeds shall rerecord the
4 deed or record the additional realty transfer tax form only when
5 both State and local amounts payable, and a fee to cover the
6 costs of rerecording or recording, have been tendered.

7 Section 2. This act shall take effect immediately.