

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 714

Session of
1983INTRODUCED BY ROCKS, FUMO, LLOYD, WILLIAMS, HANKINS AND LYNCH,
MAY 3, 1983

AS AMENDED ON SECOND CONSIDERATION, JUNE 29, 1983

AN ACT

1 Amending the act of June 28, 1895 (P.L.408, No.289), entitled,
2 as amended, "An act to the twenty-fourth section of an act,
3 entitled 'A supplement to provide revenue by taxation,
4 approved the seventh day of June, one thousand eight hundred
5 and seventy-nine,' approved the first day of June, one
6 thousand eight hundred and eighty-nine, amending the twenty-
7 fourth section, by providing for the payment by the State
8 Treasurer of the two per centum tax on premiums paid by
9 foreign fire insurance companies to the treasurers of the
10 several cities, towns, townships and boroughs, within this
11 Commonwealth," requiring treasurers to make payments within
12 ~~30~~ 60 days of receipt of the State moneys for relief or <—
13 pension associations.

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

16 Section 1. Section 2(a) of the act of June 28, 1895
17 (P.L.408, No.289), referred to as the Foreign Fire Insurance
18 Premium Tax Allocation Law, amended March 13, 1974 (P.L.196,
19 No.38), is amended to read:

20 Section 2. (a) On and after the first day of January, one
21 thousand nine hundred and nineteen, and annually thereafter,
22 there shall be paid by the State Treasurer to the treasurers of
23 the several cities, towns, townships, and boroughs within the

1 Commonwealth, the entire net amount received from the two per
2 centum tax paid upon premiums by foreign fire insurance
3 companies. The amount to be paid to each of the treasurers of
4 the several cities, towns, townships, and boroughs shall be
5 based upon the return of said two per centum tax upon premiums
6 received from foreign fire insurance companies doing business
7 within the said cities, towns, townships, and boroughs, and
8 shall be proportionate to the premiums received by such
9 companies on account of insurance written upon property located
10 in such city, borough, town or township, as shown by the report
11 made to the Department of Revenue. Each city, borough, town or
12 township, receiving any payment from the State Treasurer
13 hereunder, shall forthwith pay the amount received within thirty <—
14 SIXTY days of receipt to the relief fund association of, or the <—
15 pension fund covering the employes of the fire department, or of
16 such fire company, or fire companies, paid or volunteer, now
17 existing, or hereafter organized, in such city, borough, town,
18 or township, as is or are engaged in the service of such city,
19 borough, town or township, and duly recognized as such by the
20 council or commissioners or supervisors, as the case may be, of
21 such city, borough, town, or township. In any borough, town or
22 township in which there is no fire department or fire company or
23 companies, the amount received by the treasurer of the borough,
24 town or township from said tax shall be forthwith paid within
25 thirty SIXTY days of receipt to the relief fund association, or <—
26 pension fund of the fire department or fire company or companies
27 of any near or adjacent city, borough, town, or township, the
28 fire department or fire company or companies of which afford
29 fire protection to the inhabitants of such borough, town, or
30 township. Before payment of said tax to the treasurer of any

1 such borough, town, or township, the mayor, in boroughs, and the
2 secretary of the board of supervisors, in towns, or townships,
3 shall first certify to the Auditor General that the fire
4 department or fire company or companies of such near or adjacent
5 city, borough, town, or township afford fire protection to the
6 inhabitants of such borough, town, or township: Provided, That
7 if the fire department consists of paid and volunteer firemen
8 and the paid firemen shall be covered by a pension fund, then
9 the two per centum tax aforesaid shall be divided equally
10 between the relief fund association of the volunteer firemen and
11 the pension fund for the paid firemen. Warrants for the above
12 purposes shall be drawn by the Auditor General, payable to the
13 treasurers of the several cities, towns, townships, and
14 boroughs, in accordance with this act, whenever there are
15 sufficient funds in the State Treasury to pay the same. All such
16 fire insurance companies shall instruct their agents to place
17 conspicuously upon the said policies and in the applications for
18 said policies, if any, the exact name of the city, borough, town
19 or township wherein the insured property is located in addition
20 to the mailing address for said insured property.

21 * * *

22 Section 2. This act shall take effect immediately.