
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 670

Session of
1985

INTRODUCED BY BURNS, MARCH 25, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 1985

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 time within which tax moneys
9 collected must be paid over to the treasurer of the taxing
10 district.

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

13 Section 1. Section 25 of the act of May 25, 1945 (P.L.1050,
14 No.394), known as the Local Tax Collection Law, amended
15 September 8, 1959 (P.L.806, No.301), is amended to read:

16 Section 25. Collection and Payment Over of Taxes.--The tax
17 collector shall keep a correct account of all moneys collected
18 by him as taxes under the authority of any duplicate or
19 duplicates in his possession. He shall mark "paid" on each
20 duplicate at the name of each taxable, the amount of taxes paid,
21 and the date on which payment was made.

1 The tax collector shall on or before the tenth day of each
2 month, or oftener, if required by ordinance or resolution of the
3 taxing district, make a true, verified statement, in writing, to
4 the secretary or clerk of the taxing district, or in the case of
5 cities of the third class, to the director of accounts and
6 finance, if and as required, for all taxes collected for such
7 taxing district during the previous month or period, giving the
8 names of taxables, the amount collected from each, along with
9 discounts granted or penalties applied, if any, and the total
10 amount of taxes received, discounts granted and penalties
11 applied. The collector shall pay over [on or before the tenth
12 day of each month, or oftener, if required by ordinance or
13 resolution of the taxing district] within forty-eight hours
14 after the receipt thereof, to the treasurer of the taxing
15 district all moneys collected as taxes during the previous
16 [month or] forty-eight hour period and take his receipt for the
17 same.

18 The tax collector shall, at any time on demand of any taxing
19 district, exhibit any duplicate in his possession showing the
20 uncollected taxes as of any date.

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