

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1142 Session of
1995

INTRODUCED BY MERRY, GANNON, MILLER, DeLUCA, COLAIZZO, MELIO,
TANGRETTI, TRELLO, E. Z. TAYLOR, LAUGHLIN AND YOUNGBLOOD,
MARCH 13, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 13, 1995

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," further providing for installment payment of
9 taxes.

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

12 Section 1. Section 11(a) of the act of May 25, 1945
13 (P.L.1050, No.394), known as the Local Tax Collection Law,
14 amended December 13, 1982 (P.L.1201, No.275), is amended to
15 read:

16 Section 11. Installment Payment of Taxes.--(a) [Any taxing
17 district shall have power to] All taxing districts shall provide
18 by ordinance or resolution for the collection and payment of its
19 taxes, at the option of each taxpayer, in [not more than] at
20 least four installments. Where payment of taxes is made on the
21 installment basis, no abatement or discount shall be allowed on

1 the installment payment amount of said taxes.

2 * * *

3 Section 2. This act shall apply to tax years commencing in
4 1996, and to all tax years thereafter.

5 Section 3. This act shall take effect immediately.