
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2200 Session of
1998

INTRODUCED BY BARD, FARGO, TIGUE, BROWNE, SURRA, COY, RUBLEY,
NICKOL, ARGALL, BELFANTI, BOSCOLA, YOUNGBLOOD, LEH, HERMAN,
PISTELLA, DALLY, HENNESSEY, MARKOSEK, STEIL, SCHRODER, REBER,
FICHTER, MCGILL, MILLER, O'BRIEN, MAHER, GLADECK, GODSHALL,
FAIRCHILD, GEIST, FEESE, CLARK, TULLI, HERSHEY, WOGAN,
MICOZZIE, ADOLPH, LAWLESS, J. TAYLOR, SAYLOR, CURRY, SANTONI,
SEMMELE, D. W. SNYDER, STEVENSON, C. WILLIAMS, STRITTMATTER,
SEYFERT, DENT, HABAY, THOMAS, ITKIN AND PRESTON,
JANUARY 22, 1998

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, JUNE 8, 1998

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 definition of "duplicate"; and
9 further providing for collection and payment and for
10 settlement and audits.

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

13 Section 1. Section 2 of the act of May 25, 1945 (P.L.1050,
14 No.394), known as the Local Tax Collection Law, is amended by
15 adding a definition to read:

16 Section 2. Definitions.--The words--

17 "Duplicate" shall mean a listing of the valuations of persons
18 and property within a taxing district taxable for the applicable

1 year and may include a computerized billing register of annual
2 taxes. It shall be prepared or derived from the county
3 assessment roll and, after being certified as accurate by the
4 taxing district, shall be used by the tax collector to notify
5 the persons whose names appear thereon of the valuations and
6 identification of the properties or persons taxed, the rates of
7 taxes, and the amount of tax due. A duplicate can be in a
8 written, typographical, photostatic, photographic,
9 microphotographic, microfilm, microcard, miniature photographic,
10 optical electronic or other form which comprises a durable
11 medium and from which an accurate reproduction can be made.

12 * * *

13 Section 2. Section 25 of the act, amended September 8, 1959
14 (P.L.806, No.301), is amended to read:

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

21 The tax collector shall on or before the tenth day of each
22 month, or [oftener,] more frequently if required by ordinance or
23 resolution of the taxing district, [make] provide a true,
24 verified statement, in writing on a form approved by the
25 Department of Community and Economic Development, to the
26 secretary or clerk of the taxing district[,] or, in the case of
27 cities of the third class, to the director of accounts and
28 finance[, if and as required,] for all taxes collected for such
29 taxing district during the previous month or period, giving the
30 names of taxables, the amount collected from each, along with

1 discounts granted or penalties applied, if any, and the total
2 amount of taxes received, discounts granted and penalties
3 applied. The tax collector shall include with each statement
4 made under this section a reconciled monthly tax collector's
5 report for each type of tax collected for each taxing district.
6 The report shall be reconciled from the tax duplicates to the
7 amount of taxes remaining to be collected.

8 If a tax collector does not make the statement, including the
9 reconciled reports, under this section within the prescribed
10 period, the taxing district may impose a late filing fee in
11 accordance with this section. Such fee shall not exceed twenty
12 dollars for each day or part of a day, excluding Saturdays,
13 Sundays and holidays, for the first six days that a statement
14 with reconciled reports is overdue; and such fee shall not
15 exceed ten dollars for each day or part of a day, excluding
16 Saturdays, Sundays and holidays, for each day after such sixth
17 day that a statement with reconciled reports is overdue. The
18 maximum fee payable with respect to a single statement with
19 reconciled reports shall not exceed two hundred fifty dollars.
20 If a taxing district determines that there is a reasonable cause
21 for failure to timely file the statement with reconciled reports
22 under this section, the taxing district may waive the late
23 filing fees. A taxing district shall receive an overdue
24 statement with reconciled reports even if any late filing fee
25 due has not been paid, but the statement with reconciled reports
26 shall not be considered filed until all fees have been paid. No
27 further late filing fees shall be incurred, notwithstanding the
28 fact that the statement with reconciled reports is not
29 considered filed.

30 The collector shall pay over on or before the tenth day of

1 each month, or oftener, if required by ordinance or resolution
2 of the taxing district, to the treasurer of the taxing district
3 all moneys collected as taxes during the previous month or
4 period and take his receipt for the same.

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

8 Section 3. Section 26 of the act is amended to read:

9 Section 26. Settlement of Duplicates; Audit.--[The] By
10 January fifteenth, the tax collector shall make a complete
11 settlement of all taxes for [each] the prior calendar year with
12 the proper authority of the taxing district[, to be designated
13 by the taxing district at such time as the said taxing district
14 may fix, but not later than the first day of July of the year
15 succeeding the one for which the taxes were levied, unless such
16 time shall be extended by resolution of the taxing district]. In
17 the settlement of such taxes, the tax collector shall be allowed
18 a credit for all taxes collected and paid over, for all unpaid
19 taxes upon real property, which real property shall have been
20 returned to the county commissioners as provided by law, or
21 shall have been certified to the taxing district, or its
22 solicitor, for the entry of liens in the office of the
23 prothonotary, and in the case of occupation, poll and per capita
24 taxes, for taxes accounted for by exonerations, which shall be
25 granted by the taxing district upon oath or affirmation that he
26 has complied with section twenty of this act.

27 Upon final settlement of a tax duplicate, a tax collector
28 shall take an oath or affirmation in writing and subscribed by
29 the tax collector, that he has made a true and just return of
30 all taxes collected by him. Such oath or affirmation shall be

1 administered by the officer of the taxing district empowered to
2 make settlement, who shall have power to administer the same,
3 and shall be filed with such officer.

4 The tax collector's final accounts and records, monthly or
5 other periodic returns and payments [of a tax collector] and
6 duplicates shall be audited annually by the controller or
7 auditors of the taxing district[.] or, at the request of the
8 taxing district, by an independent certified public accountant
9 or public accountant. If the audit is conducted by the
10 controller or auditors of the taxing district, the audit shall
11 be conducted in accordance with the applicable laws of the
12 taxing district. If the audit is conducted by a certified public
13 accountant or public accountant, the audit shall be conducted in
14 accordance with generally accepted auditing standards.

15 Nothing in this act shall prohibit local taxing districts
16 from cooperating in conducting a simultaneous audit of any tax
17 collector serving the taxing districts.

18 Section 4. This act shall take effect ~~in 60 days.~~ DECEMBER ←
19 31, 1999.