

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1938 Session of
2003

INTRODUCED BY DeLUCA, BARD, COY, CREIGHTON, CRAHALLA, EGOLF,
GOODMAN, HORSEY, FABRIZIO, McGEEHAN, MELIO, MUNDY, READSHAW,
ROONEY, REICHLEY AND WALKO, SEPTEMBER 8, 2003

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 8, 2003

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 audits of tax collectors.

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

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

14 Section 38.1. Power of Inspection.--The Auditor General
15 shall have the right to examine the books, accounts and records
16 of elected and appointed tax collectors.

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