
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2178 Session of
2008

INTRODUCED BY METCALFE, CREIGHTON, HORNAMAN, MAHONEY, MUSTIO,
RAPP, THOMAS AND YOUNGBLOOD, JANUARY 22, 2008

REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2008

AN ACT

1 Prohibiting the sale of real property for real estate tax
2 delinquency.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Short title.

6 This act shall be known and may be cited as the Real Estate
7 Tax Delinquency Sale Prohibition Act.

8 Section 2. Definitions.

9 The following words and phrases when used in this act shall
10 have the meanings given to them in this section unless the
11 context clearly indicates otherwise:

12 "Individual." An individual, firm, partnership, joint
13 venture, corporation, association or any other legal entity.

14 "Taxing authority." A political subdivision of the
15 Commonwealth, including a school district.

16 Section 3. Prohibition.

17 Notwithstanding the act of May 16, 1923 (P.L.207, No.153),

1 referred to as the Municipal Claim and Tax Lien Law, the act of
2 July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax
3 Sale Law, or any other statute, a taxing authority shall, on and
4 after the effective date of this section, be prohibited from
5 selling the property of an individual for the purposes of
6 satisfying delinquent real estate taxes. A tax authority may not
7 sell the property for the purposes of satisfying delinquent real
8 estate taxes in any other manner, including the enforcement of a
9 judgment against the individual in a court of law.

10 Section 19. Applicability.

11 This act shall apply to tax sales that have not been
12 initiated on or after the effective date of this section.

13 Section 20. Effective date.

14 This act shall take effect in 60 days.