

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 160 Session of 2015

INTRODUCED BY MACKENZIE, BLOOM, DEASY, DIAMOND, LAWRENCE, McNEILL, MURT, PASHINSKI, PICKETT, ROSS, SCHWEYER, COHEN, SAMUELSON, McCARTER, ROZZI, GILLEN, SIMMONS, FREEMAN AND B. MILLER, JANUARY 22, 2015

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, APRIL 1, 2015

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 payment of taxes; and further
9 providing for notice of taxes.

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

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

15 ~~Section 5.2. Payment of taxes.~~ <--

16 ~~No payment of taxes shall be payable to an account that is in~~
17 ~~or includes an individual's name but may be payable to an~~
18 ~~account that includes the name of an office, title or position.~~

19 SECTION 5.2. PAYMENT OF TAXES.--(A) (1) WITHIN 60 DAYS OF <--
20 THE EFFECTIVE DATE OF THIS SECTION, A TAX COLLECTOR SHALL OPEN

1 AN ACCOUNT WHICH INCLUDES THE NAME OF AN OFFICE, TITLE OR
2 POSITION AND MAY INCLUDE THE NAME OF THE MUNICIPALITY FOR WHICH
3 THE TAX COLLECTOR WAS ELECTED OR APPOINTED. NO PAYMENT OF TAXES
4 SHALL BE DEPOSITED INTO AN ACCOUNT BEARING AN INDIVIDUAL'S NAME.

5 (2) WHEN OPENING AN ACCOUNT UNDER PARAGRAPH (1), THE DEPUTY
6 TAX COLLECTOR AS APPOINTED UNDER SECTION 22(B) SHALL BE A JOINT
7 SIGNATORY ON THE ACCOUNT TO ENSURE THE MUNICIPALITY CAN ACCESS
8 THE ACCOUNT IN THE CASE OF AN INCAPACITATION AS DEFINED IN
9 SECTION 22(B).

10 (3) NO WITHDRAWAL FROM THE ACCOUNT MAY REQUIRE SIGNATURE OF
11 BOTH THE TAX COLLECTOR AND THE DEPUTY TAX COLLECTOR.

12 (B) WITHIN 60 DAYS OF THE EFFECTIVE DATE OF THIS SECTION,
13 THE TAX COLLECTOR SHALL TRANSFER ANY MONEYS THAT HAVE ALREADY
14 BEEN COLLECTED INTO THE ACCOUNT REQUIRED BY SUBSECTION (A).

15 (C) A TAX COLLECTOR FOR A JOINT TAX COLLECTION DISTRICT
16 ESTABLISHED UNDER SECTION 4.2 MAY OPEN ONE ACCOUNT TO WHICH
17 PAYMENT OF ALL TAXES BEING COLLECTED BY THE JOINT TAX COLLECTION
18 DISTRICT SHALL BE MADE, PROVIDED THAT THE ACCOUNT INCLUDES THE
19 NAME OF THE JOINT TAX COLLECTION DISTRICT AND DOES NOT BEAR THE
20 NAME OF AN INDIVIDUAL.

21 (D) A COUNTY TREASURER COLLECTING TAXES PURSUANT TO AN
22 AGREEMENT UNDER SECTION 4.4 MAY OPEN ONE ACCOUNT TO WHICH
23 PAYMENT OF ALL TAXES BEING COLLECTED BY THE AGREEMENTS SHALL BE
24 MADE, PROVIDED THAT THE ACCOUNT INCLUDES THE NAME OF AN OFFICE,
25 TITLE OR POSITION AND DOES NOT BEAR THE NAME OF AN INDIVIDUAL.

26 Section 2. Section 6 of the act, amended October 22, 2014
27 (P.L.2604, No.164), is amended to read:

28 Section 6. Notices of Taxes.--When any duplicate of taxes
29 assessed is issued and delivered by any taxing district to the
30 tax collector, he shall within thirty days after receiving the

1 tax duplicate, unless such time shall be extended by the taxing
2 district, notify every taxable whose name appears on such
3 duplicate: Provided, however, That a tax notice shall be sent to
4 every taxable whose name appears on the duplicate not later than
5 the first day of July following receipt of the tax duplicate, or
6 not later than fifteen days after the duplicate of taxes
7 assessed is issued and delivered by the taxing district to the
8 tax collector if such delivery is after the sixteenth day of
9 June: And provided further, That municipalities that have
10 adopted a home rule charter under the act of April 13, 1972
11 (P.L.184, No.62), known as the "Home Rule Charter and Optional
12 Plans Law," may establish a different date for the sending of
13 tax notices to taxables. Such notice shall contain--(1) the date
14 of the tax notice; (2) the rate or rates of taxation; (3) the
15 valuation and identification of the real property of such
16 taxpayer; (4) the occupation valuation of such taxpayer, if any;
17 (5) the several amounts of real and personal property and
18 personal taxes for which said taxpayer is liable for the current
19 year; (6) the total amount of said taxes; (7) a statement that
20 such taxes are due and payable; [and] (8) a request for payment
21 thereof; and (9) an example of the wording to whom the payment
22 must be made as provided for in section 5.2, INCLUDING THE NAME <--
23 OF THE ACCOUNT ESTABLISHED PURSUANT TO SECTION 5.2, BUT NOT
24 INCLUDING THE NAME OF AN INDIVIDUAL. A separate notice shall be
25 issued for each parcel of real property of a taxable. Personal
26 property and personal taxes may be included on any one of such
27 tax notices. Such notice shall further designate a place and
28 time where the taxes shall be paid and state the time during
29 which an abatement of tax will be allowed, when full amount of
30 tax will be collected, and when an additional percentage will be

1 added as a penalty. Such notice shall be mailed or delivered to
2 the last known post office address of each of said taxables. Any
3 such notice may include information as to taxes levied by two or
4 more taxing districts.

5 The Department of Community and Economic Development shall
6 prepare a uniform form of tax notice and supply specimen copies
7 thereof to the county commissioners of the several counties for
8 distribution to tax collectors.

9 Section 3. All other acts and parts of acts are repealed
10 insofar as they are inconsistent with this act.

11 Section 4. The provisions of this act are severable. If any
12 provision of this act or its application to any person or
13 circumstance is held invalid, the invalidity shall not affect
14 other provisions or applications of this act which can be given
15 effect without the invalid provision or application.

16 Section 5. This act shall take effect ~~in one year.~~ JANUARY 1 <--
17 OF THE YEAR IMMEDIATELY FOLLOWING THE DATE OF ENACTMENT.