
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 830 Session of
2015

INTRODUCED BY P. DALEY, THOMAS, SCHEMEL, COHEN, CALTAGIRONE,
MENTZER AND MURT, MARCH 24, 2015

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 24, 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," further providing for collection by legal
9 representatives of deceased tax collectors.

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

12 Section 1. Section 30 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended December
14 13, 1982 (P.L.1201, No.275), is amended to read:

15 Section 30. Collection of Taxes by Legal Representatives of
16 Deceased Collector.--The executors or administrators of any
17 deceased tax collector, except a treasurer of a city of the
18 third class and except a county treasurer of any county of the
19 third, fourth, fifth, sixth, seventh or eighth class designated
20 to collect county and institution district taxes in cities of
21 the third class, and except a county treasurer of any county of

1 the fourth, fifth, sixth, seventh and eighth class designated to
2 collect county taxes in municipalities existing or organized
3 under the act of April 13, 1972 (P.L.184, No.62), known as the
4 "Home Rule Charter and Optional Plans Law," that have eliminated
5 the elective office of tax collector, shall have the same powers
6 to enforce collection of, and to settle unpaid taxes as the
7 collector would have if living, and for [that purpose] those
8 purposes, may employ a suitable person to act for them in the
9 execution of the warrants with all the powers possessed by the
10 deceased collector.

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