

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1647 Session of 2019

INTRODUCED BY EMRICK, BARRAR, CIRESI, T. DAVIS, DUNBAR, FREEMAN, GILLEN, GREINER, HAHN, HELM, JAMES, KNOWLES, MACKENZIE, MILLARD, MOUL, NEILSON, PICKETT, PYLE, RYAN, SIMMONS AND ZIMMERMAN, JUNE 18, 2019

REFERRED TO COMMITTEE ON FINANCE, JUNE 18, 2019

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 effect of failure to  
 9 receive tax notice and for collection and payment over of  
 10 taxes.

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

13 Section 1. Sections 7 and 25 of the act of May 25, 1945  
 14 (P.L.1050, No.394), known as the Local Tax Collection Law, are  
 15 amended to read:

16 Section 7. Effect of Failure to Receive Tax Notice.--(a)  
 17 Failure to receive notice shall not relieve any taxpayer from  
 18 the payment of any taxes imposed by any taxing district, and  
 19 such taxpayer shall be charged with his taxes as though he had  
 20 received notice.

21 (b) If any taxpayer fails to receive notice during the first

1 year of occupancy, such taxpayer may request that the taxing  
2 district waive any penalties that may be applied according to  
3 this act. The tax collector of such taxing district shall waive  
4 all penalties applied under section 10 by such taxing district  
5 after being provided with a copy of such taxpayer's deed showing  
6 the date of the property transfer, and such taxpayer shall be  
7 responsible for all remaining taxes.

8 Section 25. Collection and Payment Over of Taxes.--(a) The  
9 tax collector shall keep a correct account of all moneys  
10 collected by him as taxes under the authority of any duplicate  
11 or duplicates in his possession. He shall mark "paid" on each  
12 duplicate, at the name of each taxable, the amount of taxes paid  
13 and the date on which payment was made.

14 (b) The tax collector shall on or before the tenth day of  
15 each month, or more frequently if required by ordinance or  
16 resolution of the taxing district, provide a true, verified  
17 statement, in writing on a form approved by the Department of  
18 Community and Economic Development, to the secretary or clerk of  
19 the taxing district or, in the case of cities of the third  
20 class, to the director of accounts and finance for all taxes  
21 collected for such taxing district during the previous month or  
22 period, giving the names of taxables, the amount collected from  
23 each, along with discounts granted or penalties applied, if any,  
24 and the total amount of taxes received, discounts granted and  
25 penalties applied. The tax collector shall include with each  
26 statement made under this section a reconciled monthly tax  
27 collector's report for each type of tax collected for each  
28 taxing district. The report shall be reconciled from the tax  
29 duplicates to the amount of taxes remaining to be collected. A  
30 taxing district may require the elected tax collector to provide

1 it with additional information supplementing that set forth on  
2 the form approved by the Department of Community and Economic  
3 Development.

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

25 (d) The tax collector shall pay over on or before the tenth  
26 day of each month, or more often if required by ordinance or  
27 resolution of the taxing district, to the treasurer of the  
28 taxing district all moneys collected as taxes during the  
29 previous month or period and take his receipt for the same.

30 (e) The tax collector shall, at any time on demand of any

1 taxing district, exhibit any duplicate in his possession showing  
2 the uncollected taxes as of any date.

3 (f) The tax collector as part of his verified statement to  
4 the taxing district shall include details of any penalties  
5 forgiven under section 7. The tax collector shall provide to the  
6 taxing district the amount of penalties forgiven, the name of  
7 the taxpayers who were granted forgiveness and the date of the  
8 deed transfers.

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