
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2522 Session of
2020

INTRODUCED BY CIRESI, MAY 14, 2020

REFERRED TO COMMITTEE ON FINANCE, MAY 14, 2020

AN ACT

1 Providing for temporary extension of property tax deadlines and
2 for exemption from tax collector office hours due to the
3 Coronavirus Pandemic of 2020.

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

6 Section 1. Short title.

7 This act shall be known and may be cited as the Coronavirus
8 Pandemic Property Tax Relief Act of 2020.

9 Section 2. Definitions.

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

13 "Tax collector." An individual or entity elected, appointed
14 or otherwise required to collect a tax for a taxing district.

15 "Taxing district." Any of the following entities authorized
16 under the laws of this Commonwealth to impose a tax on the
17 assessed value of a taxpayer's real property and that has, or
18 shares with an overlapping taxing district, a tax collector:

19 (1) City of any class in this Commonwealth.

1 (2) County of any class in this Commonwealth.

2 (3) Borough, town or township of any class in this
3 Commonwealth.

4 (4) School district of any class in this Commonwealth.

5 "Taxpayer." An individual required to pay taxes to a taxing
6 district.

7 Section 3. Property tax relief.

8 (a) Property tax relief.--Notwithstanding any other
9 provision of law, a taxing district shall delay the collection
10 of a tax imposed on the assessed value of a taxpayer's real
11 property from January 1, 2020, to December 31, 2020, that would
12 otherwise be due on or prior to December 31, 2020, until 60 days
13 after the base rate deadline. This subsection does not apply to
14 taxing districts that extended the base rate deadline in 2020
15 prior to the effective date of this act.

16 (b) Fees and penalties.--A taxing district may waive any fee
17 or penalty otherwise associated with the late payment of a tax
18 described under subsection (a).

19 Section 4. Tax collector office hours exemption.

20 Notwithstanding any other law, a tax collector is not
21 required to be present at the tax collector's residence or other
22 place designated in the tax notice for the purpose of receiving
23 and receipting for taxes during the last two weeks of the period
24 or periods during which discounts on taxes are allowed.

25 Section 5. Expiration.

26 This act shall expire January 1, 2021.

27 Section 6. Effective date.

28 This act shall take effect immediately.