

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 430 Session of 2021

INTRODUCED BY EMRICK, GREINER, MILLARD, MALONEY, RYAN, CIRESI, R. MACKENZIE, MOUL, PICKETT, FREEMAN, ROWE, R. BROWN, NEILSON, KEEFER, WEBSTER, B. MILLER, ZIMMERMAN, RADER, M. MACKENZIE AND HELM, FEBRUARY 8, 2021

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 8, 2021

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.

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

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

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

20 (b) A taxing district shall by ordinance or resolution

1 require the tax collector to waive a penalty charged under
2 section 10 for real estate taxes if the taxpayer requests a
3 waiver of penalty within a year from the date of transfer of
4 ownership to the taxpayer and the taxpayer attests that a notice
5 was not received. When applying for a waiver, the taxpayer must
6 provide the taxing district with a copy of the deed showing the
7 date of real property transfer, and the taxpayer must pay the
8 remaining real estate tax due with the application. The
9 Department of Community and Economic Development shall develop
10 and make available to each taxing district a form by which a
11 taxpayer may request a waiver of penalty under this section.

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