

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1970 Session of 2021

INTRODUCED BY RIGBY, SCHMITT, RYAN, GROVE, MILLARD, JOZWIAK AND NEILSON, OCTOBER 12, 2021

REFERRED TO COMMITTEE ON APPROPRIATIONS, OCTOBER 12, 2021

AN ACT

1 Amending the act of March 30, 1811 (P.L.145, No.99), entitled
 2 "An act to amend and consolidate the several acts relating to
 3 the settlement of the public accounts and the payment of the
 4 public monies, and for other purposes," deleting or repealing
 5 obsolete provisions relating to the settlement of public
 6 accounts and payment of public monies.

7 The General Assembly of the Commonwealth of Pennsylvania
 8 hereby enacts as follows:

9 Section 1. Sections 4, 6 and 7 of the act of March 30, 1811
 10 (P.L.145, No.99), entitled "An act to amend and consolidate the
 11 several acts relating to the settlement of the public accounts
 12 and the payment of the public monies, and for other purposes,"
 13 are repealed:

14 [Section IV. And be it further enacted by the authority
 15 aforesaid, That if any person attending at the office of the
 16 auditor-general on his summons, shall refuse to exhibit his
 17 account or to answer such questions touching the same as may be
 18 put to him by the auditor-general, unless such answer shall have
 19 a tendency to criminate such person, the auditor-general shall
 20 have power to commit such person to the common gaol of the

1 county wherein the seat of government shall then be, there to be
2 holden, until such person comply with this act or be otherwise
3 discharged by due course of law.

4 Section VI. And be it further enacted by the authority
5 aforesaid, That the auditor-general shall draw his warrant on
6 the state treasurer for the amount or balance of all accounts
7 settled agreeably to this act, which are in the nature of claims
8 on the commonwealth, and for which there is an appropriation by
9 law, and all accounts and vouchers, and other papers appurtenant
10 thereto shall be filed in the office of the auditor-general,
11 copies of which, or of books, or any other documents in said
12 office under the hand and seal of the auditor-general, shall be
13 admitted to be read in evidence in all courts of law and
14 elsewhere in this commonwealth.

15 Section VII. And be it further enacted by the authority
16 aforesaid, That in all cases where the laws recognize a claim on
17 the commonwealth and there is no appropriation of money to pay
18 the same, it shall be the duty of the auditor-general and state
19 treasurer to adjust and settle the accounts of such claims as
20 other accounts, and the auditor-general shall immediately report
21 the same to the legislature, if in session, but if not in
22 session, then during the first week of the next ensuing
23 session.]

24 Section 2. Section 8 of the act is amended to read:

25 Section VIII. And be it further enacted by the authority
26 aforesaid, [That the state treasurer shall pay all grants,
27 salaries, annuities, gratuities, and pensions established by
28 law, and make all other payments which are or shall be so fixed
29 by law, that the sum to be paid cannot be affected by the
30 settlement of any account, nor increased nor diminished by the

1 discretionary powers of the auditor-general and state treasurer;
2 Provided however, That in relation to pensions payable under
3 decrees of courts, the state treasurer may, if he deems it
4 proper, refer the said decrees or certificates back to the court
5 for revision, stating his reasons therefor: And also provided,]
6 That notwithstanding any other provision of law to the contrary,
7 the State Employees' Retirement Board, on behalf of the
8 Commonwealth, and the treasurer or other officer in charge of
9 payrolls for any county, city, town or other political
10 subdivision may make systematic investments in mutual funds,
11 savings accounts or government bonds or make premium payments on
12 life insurance or annuity contracts to any institution or
13 company licensed and authorized in accordance with the rules and
14 regulations promulgated by the appropriate State agencies to
15 accept deposits or sell such products in this State for the
16 purpose of funding a deferred compensation program for employes.

17 Section 3. Sections 15, 17, 18, 21, 22, 23, 27, 28, 29, 30,
18 35, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52
19 and 53 of the act are repealed:

20 Section XV. And be it further enacted by the authority
21 aforesaid, That the state treasurer may, if he deems it
22 conducive to the public interest, proceed immediately against
23 the sureties of any public delinquent.

24 Section XVII. And be it further enacted by the authority
25 aforesaid, That the accounts of county treasurers for any monies
26 received by them for tavern licenses and exempt fines, shall be
27 settled on or before the last day of December in each and every
28 year, and the monies so received paid over to the state
29 treasurer within three months, deducting therefrom a commission
30 in the following proportion, viz: For any sum not exceeding five

1 hundred dollars, five per cent.; when the amount exceeds that
2 sum, five per cent. on the first five hundred dollars, and at
3 the rate of two per cent. for all above that sum, until it
4 amounts to one thousand dollars, and at the rate of one per
5 cent. for all in addition to the sum last mentioned, which the
6 accountant officers are hereby directed to allow; and it is
7 hereby made the duty of the county treasurers to enforce the
8 payment by collectors of militia exempt fines, in the same
9 manner as the payment of county rates and levies are enforced.

10 Section XVIII. And be it further enacted by the authority
11 aforesaid, That if any county treasurer shall neglect or refuse
12 to settle and pay into the state treasury the monies which they
13 shall receive for tavern licenses and militia exempt fines,
14 within the time specified in the next preceding section, the
15 accountant officers shall not allow him any commission on the
16 sum or sums so refused or neglected to be paid into the state
17 treasury.

18 Section XXI. And be it further enacted by the authority
19 aforesaid, That the brigade inspectors shall within sixty days
20 after they shall have received the lists of exempts, agreeably
21 to the act of the ninth April, one thousand eight hundred and
22 seven, entitled, "An act to regulate the militia of the
23 commonwealth of Pennsylvania," or of any act which may be
24 hereafter passed, transmit a copy thereof to the auditor-
25 general; and the commissioners of the respective counties, after
26 having received the returns of the exempts from the brigade
27 inspector, agreeably to the same act, or any other act which may
28 be hereafter passed, shall annually, within sixty days
29 thereafter transmit to the auditor-general a statement under
30 oath or affirmation, of the amount of militia exempt fines

1 inserted in the duplicates of the county taxes, together with a
2 certificate of the exonerations thereof, made by the court of
3 appeals, but should there be no list of exempt fines returned by
4 the captains to the brigade-inspector or by the brigade-
5 inspector to the county commissioners, it shall be the duty of
6 the brigade-inspector and county commissioners to make report to
7 the auditor-general to that purpose.

8 Section XXII. And be it further enacted by the authority
9 aforesaid, That in case of neglect by any brigade-inspector of
10 the duty enjoined on him by the next preceding section, he shall
11 forfeit and pay to the commonwealth the sum of one hundred
12 dollars, and for every neglect by the commissioners of any
13 county, of the duty enjoined on them by the said section, they
14 shall severally forfeit and pay to the commonwealth the sum of
15 one hundred dollars, to be sued for and recovered under the
16 direction of the state treasurer as well as all other fines and
17 forfeitures under this act as debts of equal amount are or shall
18 be by law recoverable, and the certificate under the seal of the
19 auditor-general shall be sufficient evidence of such neglects;
20 and it shall be the duty of the state treasurer to withhold the
21 payment of the salary and other claims and allowances of every
22 brigade-inspector so neglecting his duty, to the amount of the
23 penalty hereby imposed, until the same be paid or such inspector
24 shall be otherwise legally discharged therefrom; and it shall be
25 the duty of the auditor-general in case the commissioners of any
26 county neglect to make return or report, as the case may be,
27 agreeably to the next preceding section, to certify the same to
28 the treasurer of the county to which such commissioners belong,
29 whereupon the said county treasurer shall not thereafter pay to
30 either of the said commissioners any monies for their

1 compensation or wages as commissioners, until the penalty
2 imposed by this act be paid, or the said commissioners shall be
3 otherwise legally discharged therefrom.

4 Section XXIII. And be it further enacted by the authority
5 aforesaid, That within ten days after the appointment of a
6 county treasurer it shall be the duty of the county
7 commissioners to grant such treasurer a certificate of his
8 appointment, which shall be entered of record in the office of
9 recorder of deeds of the county, without which certificate and
10 recording thereof, no county treasurer shall act; and it shall
11 be the duty of such recorder to report the name and time of
12 appointment of such treasurer to the auditor-general for which
13 service the said recorder shall be allowed fifty cents, to be
14 paid by the said county treasurer; and all bonds given or
15 hereafter to be given by county treasurers and their sureties
16 for the faithful execution of the duties of such office, shall
17 be considered binding on said treasurers and their sureties for
18 all monies received by any such treasurers respectively, in
19 their official capacity for the use of the commonwealth; and the
20 county commissioners respectively, upon demand made by the state
21 treasurer, shall furnish a copy under their seal of any such
22 bond, which copy shall be legal and sufficient evidence in any
23 suit to be brought thereon for the use of the commonwealth.

24 Section XXVII. And be it further enacted by the authority
25 aforesaid, That the accounts of the auctioneers for duties
26 received by them for the use of the commonwealth, shall be
27 settled quarter-yearly, and the amount found due on such
28 settlement shall be immediately paid into the state treasury;
29 but if any auctioneer or auctioneers shall neglect or refuse to
30 pay into the state treasury, or deposit in the bank of

1 Pennsylvania to the credit of the commonwealth, within one month
2 after the expiration of such quarter, the amount so found due
3 the commonwealth, the commission or commissions of such
4 auctioneer or auctioneers shall from thenceforth cease,
5 determine, and become absolutely void, and another person shall
6 be appointed in his or their place; and the state treasurer
7 shall moreover immediately proceed against the delinquent
8 auctioneer or auctioneers and their sureties for the recovery of
9 the moneys so found due from him or them, in the same manner as
10 he is authorized to do in other cases, and it is hereby made the
11 duty of the auditor-general to report to the governor any such
12 failure on the part of an auctioneer.

13 Section XXVIII. And be it further enacted by the authority
14 aforesaid, That the secretary of the commonwealth, the secretary
15 of the land-office, and the surveyor-general shall render their
16 accounts of fees received in their several offices quarter-
17 yearly, to the auditor-general for settlement, and the auditor-
18 general shall administer an oath or affirmation to the said
19 officers respectively, or their deputies, as the case may be,
20 who were in the receipt of the said fees, for the faithfulness
21 of the accounts rendered; and the said officers shall pay
22 monthly into the state treasury the public moneys received by
23 them.

24 Section XXIX. And be it further enacted by the authority
25 aforesaid, That the settlement of accounts not expressly
26 provided for by this act, shall be made at such time as the
27 accountant officers may deem proper, and on the same principles,
28 and under similar powers and subject to like proceedings in
29 every respect as other accounts.

30 Section XXX. And be it further enacted by the authority

1 aforesaid, That the prothonotaries or clerks of the several
2 courts within this commonwealth, shall within twenty days after
3 the entering up a judgment in favour of the commonwealth, report
4 the same to the state treasurer, and it shall be the duty of the
5 deputy of the attorney-general, or such attorney as the
6 treasurer may appoint, to proceed to the collection of the
7 moneys due on said judgments; and if the moneys received by the
8 said deputy-attorney, or such attorney as may be employed in the
9 management of the suit in behalf of the commonwealth, in
10 consequence of said judgment, is not paid into the state
11 treasury within sixty days after it shall have been received by
12 such attorney, the state treasurer shall immediately inform the
13 attorney-general thereof, if one of his deputies, who shall
14 thereupon remove the said deputy-attorney from office, and
15 appoint another in his place, and the state treasurer shall
16 immediately proceed against such dismissed deputy-attorney, or
17 any other attorney so acting as in cases of other delinquents.

18 Section XXXV. And be it further enacted by the authority
19 aforesaid, That all balances due the commonwealth on accounts
20 settled agreeably to this act, shall bear interest from three
21 months after the date of settlement until paid.

22 Section XXXVII. And be it further enacted by the authority
23 aforesaid, That the books and papers in the offices of the state
24 treasurer and auditor-general shall be at all reasonable times
25 open for the free inspection of each other.

26 Section XXXVIII. And be it further enacted by the authority
27 aforesaid, That the auditor-general shall annually examine the
28 situation of the public treasury in relation to the moneys
29 therein, and the deposits in the several banks, and also if he
30 deems it necessary, examine the accounts of the state treasurer

1 with the several banks and their branches in which the public
2 moneys are deposited; and the officers of the said banks and
3 their branches, shall permit the auditor-general so to do; and
4 if the state treasurer shall refuse to exhibit to the auditor-
5 general his books, papers, or documents, or the moneys reserved
6 in his office to meet occasional demands, he shall for any such
7 refusal, forfeit and pay for the use of the commonwealth, the
8 sum of two thousand dollars, to be recovered as sums of equal
9 amount are or shall be by law recoverable.

10 Section XXXIX. And be it further enacted by the authority
11 aforesaid, That the state treasurer shall be appointed on the
12 second Tuesday in January, in every year, for which purpose each
13 house shall at least three days previous to such appointment,
14 choose a teller, and furnish the other house with a minute of
15 such choice, and on the day of such election, the members of
16 both houses shall assemble at such hour as shall have been
17 agreed upon by the two houses, in the chamber of the house of
18 representatives, and the speaker of the senate and speaker of
19 the house of representatives, shall preside, alternately at such
20 elections, and the tellers shall take down in writing the name
21 of every member voting at such elections, and that of the person
22 voted for, whereupon the president of the meeting shall declare
23 the result of such election; and if either of the candidates has
24 a majority of all the members present, the president of the
25 meeting shall declare such candidate to be duly elected state
26 treasurer for the current year, and duplicate certificates
27 thereof shall be immediately made out and signed by the said
28 president and attested by the tellers, and the said tellers
29 shall make report to their respective houses, in order that the
30 same may be entered on their journals, but if there should not

1 be a majority at the first poll for either candidate, the
2 meeting shall proceed to vote until a choice be made.

3 Section XL. And be it further enacted by the authority
4 aforesaid, That the state treasurer before he enters upon the
5 duties of his office, shall take the oaths or affirmations of
6 office agreeably to the directions of the constitutions of the
7 United States and this commonwealth, and shall become bound to
8 the commonwealth in an obligation with two or more sufficient
9 sureties to be approved of by the governor, in the sum of eighty
10 thousand dollars, lawful money of Pennsylvania, conditioned for
11 the true and faithful performance of the trusts and duties
12 enjoined and required by law, to be performed by such treasurer,
13 and the execution thereof being duly proved, the same shall be
14 entered of record in the office of the secretary of the
15 commonwealth, and copies of such obligation duly authenticated
16 under the seal of the said office, shall be admitted as legal
17 evidence in any court in this commonwealth.

18 Section XLI. And be it further enacted by the authority
19 aforesaid, That the state treasurer shall procure a seal of
20 office, and all copies under the seal of the state treasurer, of
21 accounts or documents in his office, shall be evidence in all
22 courts of law and elsewhere within this commonwealth.

23 Section XLII. And be it further enacted by the authority
24 aforesaid, That the auditor-general shall be appointed and
25 commissioned for three years, but shall be removed from office
26 by the governor, on the address of both houses of the
27 legislature, and in case the present, or any future auditor-
28 general should die, resign, or be removed from office by the
29 governor on the address of the general assembly, the governor
30 shall supply his place by an appointment for the remainder of

1 the time such auditor-general had to serve, and in case the
2 state treasurer should die during the recess of the legislature,
3 the chief clerk in the office of treasurer after having taken
4 the oath or affirmation of office, and given the requisite
5 security, shall be authorized to do the duties of state
6 treasurer until another shall be appointed by the legislature.

7 Section XLIII. And be it further enacted by the authority
8 aforesaid, That the auditor-general before he enters upon the
9 duties of his office, shall take the oaths or affirmations of
10 office agreeably to the directions of the constitution of the
11 United States, and this commonwealth, and become bound in an
12 obligation with two or more sureties to be approved by the
13 governor, in the sum of five thousand dollars, conditioned for
14 the true and faithful performance of the trusts confided and
15 duties enjoined and required by law to be performed by him.

16 Section XLIV. And be it further enacted by the authority
17 aforesaid, That the state treasurer and auditor-general shall
18 each receive the sum of one thousand three hundred and thirty-
19 three dollars and thirty-three cents, per annum, payable
20 quarter-yearly, in full compensation for their services.

21 Section XLV. And be it further enacted by the authority
22 aforesaid, That the state treasurer shall furnish the auditor-
23 general on the first day of every month (unless it happen on
24 Sunday, in which case on the next day,) an account of all monies
25 received and paid by virtue of the powers of his office during
26 the preceding month, together with the vouchers for the payments
27 made by him; and the auditor-general shall transfer all the
28 receipts and payments to their proper accounts in the books of
29 his office.

30 Section XLVI. And be it further enacted by the authority

1 aforesaid, That the state treasurer shall on the fourth Monday
2 in December annually, make report to the legislature, exhibiting
3 in detail the receipts and expenditures of the state treasury
4 for the preceding year, ending at the last day of November,
5 designating the name of every person from whom moneys were
6 received and to whom moneys have been paid, and on what account;
7 and the auditor-general shall on the same day annually make
8 report which shall exhibit in the abstract a statement of the
9 finances of the commonwealth, which reports of the state
10 treasurer and auditor-general shall be previously printed, and
11 six hundred copies of each delivered to the clerk of the house
12 of representatives, the expenses of printing and all other
13 expenses attending the same to be paid out of the aggregate
14 funds of the commonwealth, on warrants drawn in the usual
15 manner.

16 Section XLVII. And be it further enacted by the authority
17 aforesaid, That three thousand and sixty-six dollars and sixty-
18 six cents, per annum, are hereby appropriated for the payment of
19 clerks employed in the offices of the state-treasurer and
20 auditor-general: viz. Two thousand and sixty-six dollars and
21 sixty-six cents, for the former, and one thousand dollars for
22 the latter, to be paid as all other salaries are payable; and
23 eleven hundred dollars per annum are also hereby appropriated
24 for the contingent expenses of said offices: viz. Seven hundred
25 dollars for the former, and four hundred dollars for the latter,
26 to be paid on the settlement of accounts as in other cases.

27 Section XLVIII. And be it further enacted by the authority
28 aforesaid, That the state treasurer shall take effectual
29 measures for the recovery of public monies due on accounts
30 settled by the former and late accountant officers, (the

1 comptroller and register-generals,) to the commonwealth, and
2 shall continue to possess and exercise all the powers and duties
3 vested in him by the ninth section of the act of April first,
4 one thousand seven hundred and ninety, entitled, "An act to
5 enforce the due collection of the revenue of the state, and for
6 other purposes therein mentioned;" which are necessary in
7 recovering the balances due the commonwealth on account of the
8 loans made under the acts of February the twenty-sixth, one
9 thousand seven hundred and seventy-three; and April the fourth,
10 one thousand seven hundred and eighty-five.

11 Section XLIX. And be it further enacted by the authority
12 aforesaid, That all the duties not herein provided for, which,
13 previous to the passage of the act, entitled, "An act making a
14 new arrangement of the treasury department, and enjoining
15 certain duties on county commissioners;" were enjoined on the
16 comptroller-general, shall be performed by the state treasurer,
17 and those enjoined on the register-general shall be performed by
18 the auditor-general, under the same powers and subject to like
19 restrictions and proceedings as when performed by the said
20 comptroller and register-generals.

21 Section L. And be it further enacted by the authority
22 aforesaid, That the auditor-general shall annually report to the
23 legislature a list of the accounts which remain unsettled, and
24 the reasons therefor, and the state treasurer shall annually
25 report to the legislature a list of the accounts on which
26 balances remain due to the commonwealth, which are not in a
27 course of recovery by law, and the reasons therefor.

28 Section LII. And be it further enacted by the authority
29 aforesaid, That it shall be the duty of the auditor-general to
30 report annually to the legislature, the names of all officers

1 who neglect or refuse to make the returns to him which by law
2 they are enjoined to do.

3 Section LIII. And be it further enacted by the authority
4 aforesaid, That the auditor-general shall immediately after the
5 passing of this act, inform by letter, the several officers and
6 persons concerned therein of their powers and duties in relation
7 to accounting for and paying public monies, and in making
8 returns on which the public accounts are founded.]

9 Section 4. This act shall take effect in 60 days.