

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 162 Session of 2021

INTRODUCED BY MARTIN, AUMENT, GORDNER, MENSCH, BAKER, PHILLIPS-HILL, J. WARD, BROOKS, MASTRIANO, REGAN, PITTMAN AND SCHWANK, FEBRUARY 5, 2021

REFERRED TO FINANCE, FEBRUARY 5, 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 application of act;  
 9 providing for payment of property tax through 2021; and  
 10 further providing for discounts, penalties and notice.

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

13 Section 1. Section 3(c) of the act of May 25, 1945  
 14 (P.L.1050, No.394), known as the Local Tax Collection Law,  
 15 amended July 23, 2020 (P.L.699, No.75), is amended to read:

16 Section 3. Application of Act.--\* \* \*

17 (c) (1) Except as provided in clauses [(2) and (3),] (2),  
 18 (3) and (4), none of the provisions of this act shall apply to  
 19 any county of the first or second class, city of the first or  
 20 second class or second class A, or to any school district of the  
 21 first class, or school district in a city of the second class A.

1 (2) The provisions of sections 10 and 11 of this act shall  
2 apply to cities of the second class A.

3 (3) The provisions of section 10(f) shall apply to school  
4 districts of the first class, school districts in cities of the  
5 second class A and all other school districts.

6 (4) The provisions of section 5.3 shall apply to the  
7 following municipalities that are authorized under the laws of  
8 this Commonwealth to impose a tax on the assessed value of real  
9 property:

10 (i) A city of any class in this Commonwealth.

11 (ii) A county of any class in this Commonwealth.

12 (iii) A borough, town or township of any class in this  
13 Commonwealth.

14 (iv) An incorporated town.

15 \* \* \*

16 Section 2. The act is amended by adding a section to read:

17 Section 5.3. Payment of Property Tax through 2021.--(a)  
18 This section provides the temporary authority to a municipality  
19 of the Commonwealth to provide for the payment of real property  
20 taxes made payable by the laws of this Commonwealth through the  
21 year 2021.

22 (b) Notwithstanding any other provision of law, a  
23 municipality may, by majority vote of the municipality's  
24 governing body, do any of the following for the collection of a  
25 tax imposed on the assessed value of real property that would  
26 otherwise be due by December 31, 2021:

27 (1) Collect the tax at the municipality's prescribed  
28 discount rate, if any, no later than August 31, 2021.

29 (2) Waive any fee or penalty otherwise associated with the  
30 late payment of the tax if paid in full by a date chosen by the

1 governing body of the municipality, but no later than December  
2 31, 2021.

3 (c) Any municipality electing to exercise a power under  
4 subsection (b) shall do so by delivering a resolution of the  
5 governing body to the tax collector for the municipality within  
6 thirty days of the effective date of this section.

7 Section 3. Section 10(f) of the act, added July 23, 2020  
8 (P.L.699, No.75), is amended to read:

9 Section 10. Discounts; Penalties; Notice.--\* \* \*

10 (f) Notwithstanding the provisions of this section, for the  
11 school [year that begins] years that begin July 1, 2020, and  
12 July 1, 2021, the board of directors of a school district may by  
13 majority vote, by resolution, extend the time period that  
14 qualifies taxpayers for a discount or waive a penalty for  
15 failure to make timely payment of any such taxes on real estate  
16 charged against them, or both. If a board of school directors of  
17 a school district adopts such resolution, the school board shall  
18 immediately deliver the resolution to the tax collector via mail  
19 or electronic mail and the tax collector shall, in consultation  
20 with the board of school directors, modify the contents of the  
21 notice required under subsection (b) accordingly and may send an  
22 additional notice explaining the provisions of such resolution.

23 Section 4. This act shall take effect immediately.