
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2480 Session of
2024

INTRODUCED BY WEBSTER, HILL-EVANS, SANCHEZ, PROBST, McNEILL,
DONAHUE, SCOTT, M. JONES, MERCURI, DELLOSO, DALEY AND GREEN,
JULY 2, 2024

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 2, 2024

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," providing for imposition of fees for collection
9 of delinquent per capita, poll and occupation taxes.

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

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

15 Section 20.2. Imposition of Fees for Collection of
16 Delinquent Per Capita, Poll and Occupation Taxes.--(a) The tax
17 collector, a taxing district or a private entity designated by a
18 governing body of the taxing district to impose and collect per
19 capita, poll or occupation taxes under this act may impose and
20 collect a reasonable fee for the costs incurred to provide a
21 notice of delinquency or to implement similar procedures for the

1 purpose of collecting said taxes from a delinquent taxpayer as
2 approved by the governing body of the taxing district. The tax
3 collector may retain the fees collected under this subsection.
4 On an annual basis, the tax collector, a taxing district or a
5 private entity designated by a governing body of the taxing
6 district shall maintain an itemized accounting of all fees
7 collected under this subsection.

8 (b) The tax collector, a taxing district or a private entity
9 designated by a governing body of the taxing district may only
10 impose and collect the fee authorized under subsection (a) for
11 costs incurred during the five-year period commencing after the
12 last day of the calendar year when the per capita, poll or
13 occupation taxes were due.

14 (c) A delinquent taxpayer may not bring a civil action
15 seeking a reimbursement, refund or elimination of fees imposed
16 on the delinquent taxpayer for the costs incurred to collect
17 per capita, poll or occupation taxes from the delinquent
18 taxpayer before the effective date of this subsection. Nothing
19 in this section shall be construed to authorize the tax
20 collector, a taxing district or a private entity designated by a
21 governing body of the taxing district to impose an additional
22 fee for the costs incurred for the collection of said taxes
23 before the effective date of this subsection.

24 (d) The collection of delinquent per capita, poll or
25 occupation taxes shall not be subject to a contingent fee audit.

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