

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 16 Session of 2017

INTRODUCED BY MACKENZIE, BARRAR, BLOOM, V. BROWN, DUNBAR, FREEMAN, GABLER, GODSHALL, GREINER, HAHN, LAWRENCE, MALONEY, McNEILL, B. MILLER, MURT, NEILSON, ORTITAY, PICKETT, RYAN, SAYLOR, SCHWEYER, SIMMONS, TOPPER, WARD, SAMUELSON AND GILLEN, FEBRUARY 6, 2017

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF REPRESENTATIVES, AS AMENDED, MARCH 22, 2017

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 payment of taxes; and further
9 providing for notices of 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 5.2. Payment of taxes.--(a) (1) Within 60 days of
16 the effective date of this section, a tax collector shall open
17 an account which includes the name of an office, title or
18 position and may include the name of the municipality for which
19 the tax collector was elected or appointed. No payment of taxes

1 shall be deposited into an account bearing only an individual's
2 name.

3 (2) An account opened under clause (1) may not be opened
4 using an individual's Social Security number.

5 (3) AN ACCOUNT OPENED UNDER CLAUSE (1) SHALL BE USED FOR <--
6 TAXES COLLECTED BY A TAX COLLECTOR UNDER THE ACT OF DECEMBER 31,
7 1965 (P.L.1257, NO.511), KNOWN AS "THE LOCAL TAX ENABLING ACT."

8 (b) Within 60 days of the effective date of this section,
9 the tax collector shall transfer any money that has already been
10 collected into the account required by subsection (a) unless the
11 account already administered by the tax collector meets the
12 criteria of subsection (a).

13 (c) A tax collector for a joint tax collection district
14 established under section 4.2 may open one account to which
15 payment of all taxes being collected by the joint tax collection
16 district shall be made, if the account includes the name of the
17 joint tax collection district and does not bear the name of an
18 individual.

19 (d) A county treasurer collecting taxes under an agreement
20 under section 4.4 may open one account to which payment of all
21 taxes being collected by the agreements shall be made, provided
22 that the account includes the name of an office, title or
23 position and does not bear the name of an individual.

24 Section 2. Section 6 of the act is amended to read:

25 Section 6. Notices of Taxes.--When any duplicate of taxes
26 assessed is issued and delivered by any taxing district to the
27 tax collector, he shall within thirty days after receiving the
28 tax duplicate, unless such time shall be extended by the taxing
29 district, notify every taxable whose name appears on such
30 duplicate: Provided, however, That a tax notice shall be sent to

1 every taxable whose name appears on the duplicate not later than
2 the first day of July following receipt of the tax duplicate, or
3 not later than fifteen days after the duplicate of taxes
4 assessed is issued and delivered by the taxing district to the
5 tax collector if such delivery is after the sixteenth day of
6 June: And provided further, That municipalities that have
7 adopted a home rule charter under the act of April 13, 1972
8 (P.L.184, No.62), known as the "Home Rule Charter and Optional
9 Plans Law," may establish a different date for the sending of
10 tax notices to taxables. Such notice shall contain--(1) the date
11 of the tax notice; (2) the rate or rates of taxation; (3) the
12 valuation and identification of the real property of such
13 taxpayer; (4) the occupation valuation of such taxpayer, if any;
14 (5) the several amounts of real and personal property and
15 personal taxes for which said taxpayer is liable for the current
16 year; (6) the total amount of said taxes; (7) a statement that
17 such taxes are due and payable; [and] (8) a request for payment
18 thereof[.]; and (9) an example of the wording to whom the
19 payment must be made, including the name of the account
20 established under section 5.2, but not in the name of an
21 individual only. A separate notice shall be issued for each
22 parcel of real property of a taxable. Personal property and
23 personal taxes may be included on any one of such tax notices.
24 Such notice shall further designate a place and time where the
25 taxes shall be paid and state the time during which an abatement
26 of tax will be allowed, when full amount of tax will be
27 collected, and when an additional percentage will be added as a
28 penalty. Such notice shall be mailed or delivered to the last
29 known post office address of each of said taxables. Any such
30 notice may include information as to taxes levied by two or more

1 taxing districts.

2 The Department of Community and Economic Development shall
3 prepare a uniform form of tax notice and supply specimen copies
4 thereof to the county commissioners of the several counties for
5 distribution to tax collectors.

6 Section 3. All other acts and parts of acts are repealed
7 insofar as they are inconsistent with this act.

8 Section 4. The provisions of this act are severable. If any
9 provision of this act or its application to any person or
10 circumstance is held invalid, the invalidity shall not affect
11 other provisions or applications of this act which can be given
12 effect without the invalid provision or application.

13 Section 5. This act shall take effect January 1 of the year
14 immediately following the date of enactment.