

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 852 Session of
2025INTRODUCED BY WEBSTER, SANCHEZ, GIRAL, HILL-EVANS, MALAGARI AND
GREEN, MARCH 10, 2025AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES,
JUNE 2, 2025

AN ACT

Amending the act of December 31, 1965 (P.L.1257, No.511),
entitled "An act empowering cities of the second class,
cities of the second class A, cities of the third class,
boroughs, towns, townships of the first class, townships of
the second class, school districts of the second class,
school districts of the third class and school districts of
the fourth class including independent school districts, to
levy, assess, collect or to provide for the levying,
assessment and collection of certain taxes subject to maximum
limitations for general revenue purposes; authorizing the
establishment of bureaus and the appointment and compensation
of officers, agencies and employees to assess and collect such
taxes; providing for joint collection of certain taxes,
prescribing certain definitions and other provisions for
taxes levied and assessed upon earned income, providing for
annual audits and for collection of delinquent taxes, and
permitting and requiring penalties to be imposed and
enforced, including penalties for disclosure of confidential
information, providing an appeal from the ordinance or
resolution levying such taxes to the court of quarter
sessions and to the Supreme Court and Superior Court," in
collection of delinquent taxes, further providing for notice
and for costs of collection of delinquent per capita,
occupation, occupational privilege, emergency and municipal
services, local services and income taxes.

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

Section 1. Sections 704 and 707 heading, (a) and (b) of the
act of December 31, 1965 (P.L.1257, No.511), known as The Local

1 Tax Enabling Act, are amended to read:

2 Section 704. Notice.--(a) The tax collector or tax officer
3 shall, at least fifteen days prior to the presentation of a
4 written notice and demand to the State Treasurer or other fiscal
5 officer of the State, or to any employer, [notify] send at least
6 three notices to the taxpayer owing the delinquent tax by
7 [registered or certified] first class mail that a written notice
8 and demand shall be presented to the taxpayer's employer unless
9 such tax is paid. THE LAST OF THE THREE NOTICES SENT BY FIRST <--
10 CLASS MAIL SHALL BE MAILED TO THE TAXPAYER OWING THE DELINQUENT
11 TAX ON THE FIFTEENTH DAY PRIOR TO PRESENTATION OF A WRITTEN
12 NOTICE AND DEMAND TO THE STATE TREASURER OR OTHER FISCAL OFFICER
13 OF THE STATE OR TO ANY EMPLOYER.

14 (b) In lieu of first-class mail under subsection (a), the
15 tax collector or tax officer may notify the taxpayer by
16 registered or certified mail. The return receipt card for
17 certified or registered mail shall be marked delivered to
18 addressee only[, and the].

19 (c) The cost of notification [by certified or registered
20 mail] under this section shall be added to the costs for
21 collecting taxes.

22 (D) IF WITHIN 15 DAYS OF MAILING THE NOTICE IN ACCORDANCE <--
23 WITH SUBSECTION (B) THE CERTIFIED MAIL IS REFUSED, UNCLAIMED OR
24 THE RETURN RECEIPT IS NOT RECEIVED, THE TAX COLLECTOR SHALL MAIL
25 BY UNITED STATES FIRST CLASS MAIL TO THE TAXPAYER THE NOTICE
26 REQUIRED BY THIS SECTION AT LEAST FIFTEEN DAYS PRIOR TO A
27 WRITTEN NOTICE AND DEMAND BEING MAILED TO THE STATE TREASURER OR
28 OTHER FISCAL OFFICER OF THE STATE OR TO AN EMPLOYER.

29 Section 707. Costs of Collection of Delinquent Per Capita,
30 Occupation, Occupational Privilege, Emergency and Municipal

1 Services, Local Services, Mercantile or Business Privilege,
2 Amusement or Admissions and Income Taxes.--(a) A bureau,
3 political subdivision or private agency designated by a
4 governing body of a political subdivision or a tax collection
5 district to collect and administer per capita, occupation or
6 occupational privilege, emergency and municipal services, local
7 services, mercantile or business privilege or amusement or
8 admissions taxes under Chapter 3 or income taxes under Chapter 5
9 may impose and collect the reasonable costs incurred to provide
10 notices of delinquency or to implement similar procedures
11 utilized to collect delinquent taxes from a taxpayer as approved
12 by the governing body of the political subdivision or the tax
13 collection committee. Reasonable costs collected may be retained
14 by the tax collector under Chapter 3 or the tax officer under
15 Chapter 5. An itemized accounting of all costs collected shall
16 be remitted to the political subdivision or the tax collection
17 committee on an annual basis.

18 (b) Costs related to the collection of unpaid per capita,
19 occupation, occupational privilege, emergency and municipal
20 services [or], local services, mercantile or business privilege
21 or amusement or admissions taxes may only be assessed, levied
22 and collected for five years from the last day of the calendar
23 year in which the tax was due.

24 * * *

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