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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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SENATE BILL

No. 740 Session of  
2023

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INTRODUCED BY REGAN, BROOKS, HUTCHINSON, CULVER, BREWSTER AND  
BAKER, JUNE 6, 2023

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REFERRED TO LOCAL GOVERNMENT, JUNE 6, 2023

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AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An  
2 act concerning townships of the second class; and amending,  
3 revising, consolidating and changing the law relating  
4 thereto," in auditors and accountants, further providing for  
5 auditor's compensation.

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

8 Section 1. Section 902(a) of the act of May 1, 1933  
9 (P.L.103, No.69), known as The Second Class Township Code, is  
10 amended and the section is amended by adding subsections to  
11 read:

12 Section 902. Auditor's Compensation.--(a) Each auditor  
13 shall receive ten dollars (\$10) for each hour necessarily  
14 employed in the duties of the office upon presentation to the  
15 board of supervisors of an itemized listing of the dates, times,  
16 places and hours worked to perform the audit. No auditor in a  
17 township having a population of ten thousand or less is entitled  
18 to receive more than [one thousand dollars (\$1,000)] one  
19 thousand eight hundred dollars (\$1,800) for completing the

1 annual audit, settlement and adjustment. No auditor in a  
2 township having a population in excess of ten thousand is  
3 entitled to receive more than [two thousand dollars (\$2,000)]  
4 three thousand five hundred dollars (\$3,500) for completing the  
5 annual audit, settlement and adjustment.

6 (a.1) The board of supervisors may, by adoption of a  
7 resolution, increase the rate of compensation for each auditor  
8 under subsection (a) to an amount not greater than eighteen  
9 dollars (\$18) for each hour necessarily employed in the duties  
10 of the office upon presentation to the board of supervisors of  
11 an itemized listing of the dates, times, places and hours worked  
12 to perform the audit.

13 \* \* \*

14 (b.1) The board of supervisors may, by adoption of a  
15 resolution, increase the rate of compensation for each auditor  
16 under subsection (b) to an amount not greater than eighteen  
17 dollars (\$18) per hour for not more than fifty hours to audit  
18 the accounts of any public official who handles public funds  
19 when a vacancy occurs in the office of the public official.

20 \* \* \*

21 Section 2. This act shall take effect immediately.