THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 91

Session of 2021

INTRODUCED BY MARTIN AND ARNOLD, FEBRUARY 10, 2021

REFERRED TO LOCAL GOVERNMENT, FEBRUARY 10, 2021

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by 2 counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts 3 4 and vocational school districts; conferring powers and 5 imposing duties on tax collectors, courts and various 6 officers of said political subdivisions; and prescribing penalties," further providing for collection of municipal 7 8 taxes by county treasurer. 10 The General Assembly of the Commonwealth of Pennsylvania 11 hereby enacts as follows: 12 Section 1. Section 4.4(b) of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, is 13 14 amended to read: 15 Section 4.4. Collection of Municipal Taxes by County Treasurer.--* * * 16 17 (b) An agreement under subsection (a) shall be effective 18 [only through the end of the calendar year in which a successor 19 tax collector is elected in accordance with law] for the 20 remainder of the current four-year term and shall provide that 21 the compensation that otherwise would be attributable to the 22 billing and collection of municipal taxes within the

- 1 municipality be paid to the county treasurer's office. Court
- 2 approval shall not be required for the execution of an
- 3 agreement.
- 4 * * *
- 5 Section 2. This act shall take effect in 60 days.