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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **332** Session of  
1961

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INTRODUCED BY MESSRS. BELL, WARE III AND KELLER,  
MARCH 6, 1961.

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REFERRED TO COMMITTEE ON JUDICIARY GENERAL,  
MARCH 6, 1961.

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**AN ACT**

Prohibiting the civil arrest of any person for the failure to pay a tax  
a penalty for a tax or file a tax return

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

- 1 Section 1 Except in the case of criminal prosecutions no person
- 2 shall be arrested before judgment or after judgment in any civil action
- 3 at law or equity for the nonpayment of any tax or for the nonpayment

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken-through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

**351—Printer's No.**      2

1 of any penalty imposed for the failure to pay any tax or penalty or for  
2 the failure to file a return for any tax

3        Section 2 No rule of the Supreme Court relating to procedure  
4 in civil actions heretofore or hereafter promulgated under authority  
5 of the act of June 21 1937 (P L 1982) shall have any effect upon the  
6 operation of this act

7        Section 3 All acts and parts of acts are repealed in so far as they  
8 are inconsistent herewith

We certify that this bill has passed the Senate and the House of  
Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The ....., day of ..... A. D. 1961.

.....  
Governor

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