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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**SENATE BILL**

No. **178** Session of  
1961

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MESSRS. STEVENSON, LANE, MALLERY, HAYS AND  
HALUSKA, IN PLACE FEBRUARY 8, 1961.

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AS AMENDED ON SECOND READING, HOUSE OF REPRESENTATIVES, FEBRUARY 28, 1961.

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**AN ACT**

Amending the act of May 25 1945 (P L. 1050) entitled "An act relating to the collection of taxes levied by counties county institution districts cities of the third class boroughs towns townships certain school districts and vocational school districts conferring powers and imposing duties on tax collectors courts and various officers of said political subdivisions and prescribing penalties" further regulating compensation of tax collectors in boroughs and townships of the second class

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

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

1 Section 1 Section 35 act of May 25 1945 (P L. 1050) known as  
2 the "Local Tax Collection Law" is amended to read

3 Section 35 Compensation of Tax Collector in Boroughs and Town-  
4 ships of the Second Class The tax collector in boroughs and townships  
5 of the second class shall receive as compensation for the collection of  
6 county institution district borough and township taxes salary wages or  
7 a commission on all such taxes to be fixed by the respective taxing  
8 authorities levying such taxes not exceeding five per centum of the  
9 amount collected In the case of school district taxes the commission  
10 or compensation of the tax collector shall be determined by the board  
11 of school directors and the total cost of such collection shall be reported  
12 annually to the Superintendent of Public Instruction and shall be pub-  
13 lished in his report THE RESPECTIVE TAXING AUTHORITIES  
14 SHALL MEET AT THE CALL OF THE COUNTY COMMISSION-  
15 ERS AT A TIME PRIOR TO THE LAST DAY PERMITTED BY  
16 LAW FOR THE FIXING OF THE TAX COLLECTORS' COM-  
17 MISSIONS AND SHALL SEVERALLY AGREE AT THAT TIME

1 TO THE COMMISSION SALARY OR WAGES TO BE PAID THE  
2 TAX COLLECTOR

3 For the collection of county institution district school district bor-  
4 ough and township taxes the tax collector shall be allowed by the re-  
5 spective taxing authorities actual and needful expenditures for printing  
6 postage books blanks and forms

7 SECTION 2 SECTION 36.1 OF THE ACT ADDED MAY 16  
8 1951 (P L 314) IS AMENDED TO READ

9 SECTION 36.1 WHEN ANY TAXING DISTRICT OR TAX-  
10 ING AUTHORITIES PROPOSE TO EITHER RAISE OR REDUCE  
11 THE COMPENSATION OR SALARY FOR THE OFFICE OF AN  
12 ELECTED TAX COLLECTOR SUCH ACTION SHALL BE BY  
13 ORDINANCE OR RESOLUTION FINALLY PASSED OR  
14 ADOPTED AT LEAST [TEN] TWO DAYS PRIOR TO THE LAST  
15 DAY FIXED BY LAW FOR CANDIDATES TO WITHDRAW  
16 THEIR NAMES FROM NOMINATION PREVIOUS TO THE DAY  
17 OF THE MUNICIPAL ELECTION

18 SECTION 3 THIS ACT SHALL TAKE EFFECT IMMEDI-  
19 ATELY

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.

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Governor