

No. 454

AN ACT

Amending the act of March 6, 1956 (P. L. 1228), entitled, as amended, "An act to provide revenue for purposes of public education by imposing a tax on the sale, use, storage, rental or consumption of certain personal property and certain services and upon the occupancy of hotel rooms; providing for licenses, reports and payment of tax, interest and penalties, assessments, collections, liens, reviews and appeals; prescribing crimes and offenses and penalties therefor; providing for the application of general laws in the administration and enforcement of this act; conferring powers and imposing duties upon the Department of Revenue, public officers, manufacturers, wholesalers, retailers, operators, corporations, partnerships, associations and individuals and making an appropriation," restating the nature and extent of the priority of liens for taxes and saving liens from discharge in certain cases.

Selective Sales
and Use Tax Act.

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

Subsection (b),
section 548, act
of March 6, 1956,
P. L. 1228,
amended Decem-
ber 30, 1959,
P. L. 2046, fur-
ther amended.

Section 1. Subsection (b) of section 548, act of March 6, 1956 (P. L. 1228), known as the "Selective Sales and Use Tax Act," amended December 30, 1959 (P. L. 2046), is amended to read:

Section 548. Lien for Taxes.—* * *

(b) *Priority of Lien and Effect [of Lien] on Judicial Sale; No Discharge by Sale on Junior Lien.*—[All such liens shall have priority to, and be fully paid and satisfied out of, the judicial sale before any other obligation, judgment, claim, lien or estate with which the property may subsequently become charged or for which it may subsequently become liable; subject, however, to mortgage or other liens existing and duly recorded at the time the tax lien is recorded, save and except the cost of sale and of the writ upon which it is made.] *The lien imposed hereunder shall have priority from the date of its recording as aforesaid, and shall be fully paid and satisfied out of the proceeds of any judicial sale of property subject thereto before any other obligation, judgment, claim, lien or estate to which said property may subsequently become subject, except costs of the sale and of the writ upon which the sale was made, and real estate taxes and municipal claims against such property, but shall be subordinate to mortgages and other liens existing and duly recorded or entered of record prior to the recording of the tax lien. In the case of a judicial sale of property, subject to a lien imposed hereunder, upon a lien or claim over which the lien imposed hereunder has priority as aforesaid, such sale shall discharge the lien imposed hereunder to the extent only that the proceeds are applied to its payment, and such lien shall continue in full force and effect as to the*

balance remaining unpaid. There shall be no inquisition or condemnation upon any judicial sale of real estate made by the Commonwealth pursuant to the provisions hereof. The lien of the taxes, interest and penalties, shall continue for five years from the date of entry, and may be revived and continued in the manner now or hereafter provided for the renewal of judgments, *or as may be provided in "The Fiscal Code," as amended,* and a writ of execution may directly issue upon such lien without the issuance and prosecution to judgment of a writ of scire facias: Provided, that not less than ten days before issuance of any execution on the lien, notice of the filing and the effect of the lien shall be sent by registered mail to the taxpayer at his last known post office address: And provided further, That the said lien shall have no effect upon any stock of goods, wares or merchandise regularly sold or leased in the ordinary course of business by the person against whom said lien has been entered, unless and until a writ of execution has been issued and a levy made upon said stock of goods, wares and merchandise.

* * * * *

Section 2. This act shall take effect immediately.

Act effective immediately.

APPROVED—The 14th day of August, A. D. 1963.

WILLIAM W. SCRANTON

No. 455

AN ACT

Amending the act of December 1, 1959 (P. L. 1673), entitled "An act authorizing cities of the first class and school districts of the first class to collect self-assessed taxes by the use of a lien and sale procedure; imposing certain duties on prothonotaries, and providing for methods of reviving liens of self-assessed taxes, and imposing certain costs," providing that the lien for self-assessed taxes shall be given the effect of a judgment without the issuance of a writ of scire facias.

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

Self-Assessed Tax Lien Act.

Section 1. Subsections (b) and (c) of section 4, act of December 1, 1959 (P. L. 1673), known as the "Self-Assessed Tax Lien Act," are amended to read:

Subsections (b) and (c), section 4, act of December 1, 1959, P. L. 1673, amended.

Section 4. * * *

(b) All certified records shall be a lien upon the real estate of the taxpayer within the county in which such city of the first class or school district of the first class is located from the date of entry upon the docket and

Tax lien: docketing and indexing; continuance, revival procedure.