

No. 1978-176

AN ACT

HB 2223

Amending the act of May 25, 1945 (P.L.1050, No.394), 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," changing certain provisions to provide equal rights between husband and wife.

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

Section 1. Section 20, act of May 25, 1945 (P.L.1050, No.394), known as the "Local Tax Collection Law," amended May 31, 1947 (P.L.372, No.169), is amended to read:

Section 20. Collection of Per Capita, Poll and Occupation Taxes from Employers, etc.—The tax collector shall demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing per capita, poll or occupation taxes, **[or whose wife owes per capita, poll or occupation taxes,]** or having in possession unpaid commissions or earnings belonging to any person or persons owing per capita, poll or occupation taxes, **[or whose wife owes per capita, poll or occupation taxes,]** upon the presentation of a written notice and demand containing the name of the taxable **[or the husband thereof]** and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employes, then owing or that shall within sixty days thereafter become due, or from any unpaid commissions or earnings of any such taxable in its or his possession, or that shall within sixty days thereafter come into its or his possession, a sum sufficient to pay the respective amount of the per capita, poll or occupation taxes, and costs, shown upon the written notice or demand, and to pay the same to the tax collector of the taxing district in which such delinquent tax was levied within sixty days after such notice shall have been given; such corporation, political subdivision, association, firm or individual shall be entitled to deduct from the moneys collected from each employe the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding two per centum of the amount of money so collected and paid over to the tax collector. Upon the failure of any such corporation, political subdivision, association, company, firm or individual to deduct the amount of such taxes or to pay the same over to the tax collector, less the cost of bookkeeping involved in such transaction, as

herein provided, within the time hereby required, such corporation, political subdivision, association, company, firm or individual shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten per centum added thereto, to be recovered by an action of assumpsit in a suit to be instituted by the tax collector, or by the proper authorities of the taxing district, as debts of like amount are now by law recoverable, except that such persons shall not have the benefit of any stay of execution or exemption law. ***The tax collector shall not proceed against a spouse or his employer until he has pursued collection remedies against the delinquent taxpayer and his employer under this section.***

Section 2. This act shall take effect in 60 days.

APPROVED—The 4th day of October, A. D. 1978.

MILTON J. SHAPP