

## No. 1982-276

## AN ACT

## SB 679

Amending the act of August 9, 1955 (P.L.323, No.130), entitled "An act relating to counties of the third, fourth, fifth, sixth, seventh and eighth classes; amending, revising, consolidating and changing the laws relating thereto," authorizing the billing and collection of taxes in home rule municipalities.

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

Section 1. Subsections (a) and (b) of section 1701.1, act of August 9, 1955 (P.L.323, No.130), known as "The County Code," amended June 25, 1968 (P.L.257, No.121), are amended and subsections are added to read:

Section 1701.1. Billing and Collection of Third, Fourth, Fifth, **[and]** Sixth, **Seventh and Eighth** Class County Taxes.—(a) The county commissioners of each county of the third, fourth, fifth, **[and]** sixth, **seventh and eighth** class may, by resolution, provide for the billing and collecting of all county and county institution district taxes levied within a third class city by the authorities empowered to levy such taxes.

*(a.1) The county commissioners of each county of the fourth, fifth, sixth, seventh and eighth class may, by resolution, provide for the billing and collection of all county taxes in municipalities existing or organized under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law," that have eliminated the elective office of tax collector, by the authorities empowered to levy such taxes.*

(b) In counties of the third, fourth, fifth, **[and]** sixth, **seventh and eighth** class in which the county commissioners provide, by resolution, for the billing and collection of all county and county institution district taxes levied in third class cities, the county commissioners shall have the power and authority by resolution, to vest in the county treasurer the duties and responsibilities of billing and collecting county and county institution district taxes.

*(b.1) In counties of the fourth, fifth, sixth, seventh and eighth class in which the county commissioners provide, by resolution, for the billing and collection of all county taxes levied in municipalities existing and organized under the "Home Rule Charter and Optional Plans Law," that have eliminated the elective office of tax collector, the county commissioners shall have the power and authority, by resolution, to vest in the county treasurer the duties and responsibilities of billing and collecting county taxes.*

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Section 2. This act shall take effect immediately.

APPROVED—The 13th day of December, A. D. 1982.

DICK THORNBURGH