

No. 1996-78

## AN ACT

HB 2470

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," further providing for the compensation of tax collectors in boroughs and townships of the second class.

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

Section 1. Section 35 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, amended March 14, 1961 (P.L.64, No.23), is amended to read:

Section 35. Compensation of Tax Collector in Boroughs and Townships of the Second Class.—(a) The tax collector in boroughs and townships of the second class shall receive[, as] compensation [for] *as provided for herein.*

(1) *For the collection of county, institution district, borough taxes and township taxes in townships of the second class with three thousand or more residents, salary, wages or a commission on all such taxes are to be fixed by the respective taxing authorities levying such taxes, not exceeding five per centum of the amount collected.*

(2) *For the collection of township taxes in townships of the second class with less than three thousand residents, salary, wages or a commission on all such taxes are to be fixed by the board of supervisors, not exceeding ten per centum of the amount collected.*

(3) In the case of school district taxes, the commission or compensation of the tax collector shall be determined by the board of school directors, and the total cost of such collection shall be reported annually to the [Superintendent of Public Instruction,] Secretary of Education and shall be published in his report.

(b) *Notwithstanding the provisions of section 36.1 or subsection (a)(2), if a millage reduction adopted by the board of supervisors in townships of the second class with less than three thousand residents will decrease the amount of compensation received by a tax collector who is compensated on a commission basis, the board of supervisors may by ordinance at any time increase the commission to the level required to compensate the tax collector in an amount equal to the compensation that would have been received under the former commission prior to the millage decrease.*

(c) For the collection of county, institution district, school district, borough and township taxes, the tax collector shall be allowed by the respective taxing authorities, actual and needful expenditures for printing, postage, books, blanks and forms.

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

APPROVED—The 2nd day of July, A.D. 1996.

THOMAS J. RIDGE