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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2074 Session of  
2024

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INTRODUCED BY PROBST, DONAHUE, PARKER, SANCHEZ, HILL-EVANS,  
KAZEEM AND D. WILLIAMS, FEBRUARY 28, 2024

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REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 28, 2024

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AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled  
2 "An act relating to the collection of taxes levied by  
3 counties, county institution districts, cities of the third  
4 class, boroughs, towns, townships, certain school districts  
5 and vocational school districts; conferring powers and  
6 imposing duties on tax collectors, courts and various  
7 officers of said political subdivisions; and prescribing  
8 penalties," further providing for discounts, penalties and  
9 notice.

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

12 Section 1. Section 10(b) of the act of May 25, 1945  
13 (P.L.1050, No.394), known as the Local Tax Collection Law, is  
14 amended to read:

15 Section 10. Discounts; Penalties; Notice.--\* \* \*

16 (b) If a taxpayer has not paid taxes on real estate within  
17 four months after the date of the tax notice, the tax collector  
18 shall send by first class mail the following notice in bold  
19 print capital letters to the taxpayer no later than September 1  
20 and November 1 of each year:

21 YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME, AND A

1 PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY  
2 DECEMBER 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT. IF YOU  
3 HAVE ANY QUESTIONS, PLEASE CONTACT (NAME OF TAX COLLECTOR) BY  
4 MAIL AT (ADDRESS) OR BY TELEPHONE AT (TELEPHONE NUMBER). IF YOUR  
5 REAL ESTATE TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT  
6 ESTABLISHED IN CONNECTION WITH YOUR MORTGAGE, YOU SHOULD CONTACT  
7 THE COMPANY MANAGING YOUR ESCROW ACCOUNT.

8 \* \* \*

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