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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2458 Session of  
2024

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INTRODUCED BY PROBST, PARKER, SANCHEZ, HILL-EVANS, DONAHUE,  
D. WILLIAMS, GIRAL, CURRY, WARREN, SCOTT, CERRATO AND GREEN,  
JUNE 27, 2024

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 27, 2024

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AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
2 entitled "An act empowering cities of the second class,  
3 cities of the second class A, cities of the third class,  
4 boroughs, towns, townships of the first class, townships of  
5 the second class, school districts of the second class,  
6 school districts of the third class and school districts of  
7 the fourth class including independent school districts, to  
8 levy, assess, collect or to provide for the levying,  
9 assessment and collection of certain taxes subject to maximum  
10 limitations for general revenue purposes; authorizing the  
11 establishment of bureaus and the appointment and compensation  
12 of officers, agencies and employes to assess and collect such  
13 taxes; providing for joint collection of certain taxes,  
14 prescribing certain definitions and other provisions for  
15 taxes levied and assessed upon earned income, providing for  
16 annual audits and for collection of delinquent taxes, and  
17 permitting and requiring penalties to be imposed and  
18 enforced, including penalties for disclosure of confidential  
19 information, providing an appeal from the ordinance or  
20 resolution levying such taxes to the court of quarter  
21 sessions and to the Supreme Court and Superior Court," in  
22 collection of delinquent taxes, further providing for notice.

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

25 Section 1. Section 704 of the act of December 31, 1965  
26 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
27 amended to read:

1 Section 704. Notice.--[The] (a) Except as provided under  
2 subsection (b), the tax collector or tax officer shall, at least  
3 fifteen days prior to the presentation of a written notice and  
4 demand to the State Treasurer or other fiscal officer of the  
5 State, or to any employer, notify taxpayer owing the delinquent  
6 tax by registered or certified mail that a written notice and  
7 demand shall be presented to the taxpayer's employer unless such  
8 tax is paid. The return receipt card for certified or registered  
9 mail shall be marked delivered to addressee only, and the cost  
10 of notification by certified or registered mail shall be added  
11 to the costs for collecting taxes.

12 (b) In the case of a delinquent earned income and net  
13 profits tax under Chapter 5, the tax officer shall, at least  
14 fifteen days prior to the presentation of a written notice and  
15 demand to the State Treasurer or other fiscal officer of the  
16 State, or to any employer, provide no less than two notices to  
17 the taxpayer owing the delinquent tax by registered or certified  
18 mail that a written notice and demand shall be presented to the  
19 taxpayer's employer unless such tax is paid. The return receipt  
20 card for certified or registered mail shall be marked delivered  
21 to addressee only, and the cost of notification by certified or  
22 registered mail shall be added to the costs for collecting  
23 taxes.

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