
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2502 Session of
2024

INTRODUCED BY MAKO, M. MACKENZIE AND MARCELL, JULY 23, 2024

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 23, 2024

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 installment payment of
9 taxes.

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

12 Section 1. Section 11(a) 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 11. Installment Payment of Taxes.--(a) Any taxing
16 district shall have power to provide by ordinance or resolution
17 for the collection and payment of its taxes in not more than
18 [four] twelve installments. Where payment of taxes is made on
19 the installment basis, no abatement or discount shall be allowed
20 on said taxes.

21 * * *

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