
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **510** Session of
1961

INTRODUCED BY MR. STROUP, APRIL 10, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
APRIL 10, 1961.

AN ACT

Amending the act of June 25 1947 (P L. 1145) entitled as amended "An act empowering cities of the second class cities of the second class A cities of the third class boroughs towns townships of the first class townships of the second class school districts of the second class school districts of the third class and school districts of the fourth class to levy assess and collect or to provide for the levying assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes author-

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

izing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes and permitting penalties to be imposed and enforced providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court" prescribing penalties for failure to comply with tax resolutions adopted by school districts

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

1 Section 1 The act of June 25 1947 (P L 1145) entitled as amended
2 "An act empowering cities of the second class cities of the second class
3 A cities of the third class boroughs towns townships of the first class
4 townships of the second class school districts of the second class school
5 districts of the third class and school districts of the fourth class to levy
6 assess and collect or to provide for the levying assessment and collection
7 of certain additional taxes subject to maximum limitations for general
8 revenue purposes authorizing the establishment of bureaus and the
9 appointment and compensation of officers and employes to assess and
10 collect such taxes and permitting penalties to be imposed and enforced

1 providing an appeal from the ordinance or resolution levying such taxes
2 to the court of quarter sessions and to the Supreme Court and Superior
3 Court" is amended by adding after section 7 a new section to read

4 Section 7.1 Violations Penalties Any person who shall (1) fail
5 neglect or refuse to make any return required by any resolution adopted
6 by any school district under the provisions of this act (2) fail neglect or
7 by any school district under the provisions of this act (2) fail neglect or
8 permit the collector of school taxes or any agent appointed by him in
9 writing to examine his books records and papers for the purpose of
10 verifying the correctness of any return filed as required or for the pur-
11 pose of securing data which a correct return would have disclosed (4)
12 knowingly make any incomplete false or fraudulent return or (5) attempt
13 to do anything whatever to avoid full disclosure of pertinent information
14 required by the tax collector of school taxes in connection with collection
15 of such taxes shall in a summary proceeding be subject to a penalty or
16 fine of twenty-five dollars (\$25) and costs for each offense and in default
17 of the payment thereof shall undergo imprisonment for not more than
18 ten days

561—Printer's No. 4

We certify that this bill has passed the Senate and the House of Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor