

No. 25

AN ACT

SB 1284

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," authorizing discounts on taxes.

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

Section 1. The act of July 28, 1953 (P.L.723, No.230), known as the "Second Class County Code," is amended by adding a section to read:

Section 1975. Discount on Taxes Authorized.—(a) The county commissioners are hereby empowered to grant a discount to all taxpayers subject to the payment of county taxes upon making payment of the whole amount thereof within the discount period.

(b) The county commissioners shall have the power and authority to establish and fix the discount period and the rate of discount not less than two per centum, by resolution, and such action shall remain in force from year to year until again changed.

Section 2. (a) The act of June 30, 1885 (P.L.204, No.168), entitled "An act to empower the county commissioners, in the counties where by present laws the county treasurer collects the taxes, to change the date or dates at which a reduction of said taxes for prompt payment shall cease," is repealed in so far as it is inconsistent with the provisions of this act.

(b) All other acts and parts of acts are repealed in so far as they are inconsistent with the provisions of this act.

Section 3. This act shall take effect immediately.

APPROVED—The 26th day of March, A. D. 1976.

MILTON J. SHAPP