

No. 1978-206

AN ACT

HB 813

Amending the act of June 17, 1913 (P.L.507, No.335), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," changing the time of payment of the tax.

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

Section 1. The first paragraph of subsection (a) of section 4.1, act of June 17, 1913 (P.L.507, No.335), referred to as the Intangible Personal Property Tax Law, added July 3, 1947 (P.L.1249, No.513), is amended to read:

Section 4.1. (a) For the purpose of ascertaining the amount of tax payable under this act, **[it shall be the duty of]** every resident liable to pay such tax **[on or before the fifteenth day of February of each year to] shall, each year, on or before such date as shall be fixed by the board for the revision of taxes or the county commissioners** transmit to ~~the board for the~~ revision of taxes, or the county commissioners, upon a form prescribed, prepared and furnished by the board of revision of taxes, or the county commissioners, a return certified as provided in this act:

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Section 2. This act shall take effect immediately.

APPROVED—The 4th day of October, A. D. 1978.

MILTON J. SHAPP