

No. 1982-106

AN ACT

HB 418

Amending the act of May 31, 1933 (P.L.1135, No.280), entitled "An act relating to the collection of delinquent county taxes in counties of the second class; repealing all acts or parts of acts, general, local or special, inconsistent herewith," further providing for the rate of interest on delinquent taxes.

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

Section 1. Section 1, act of May 31, 1933 (P.L.1135, No.280), entitled "An act relating to the collection of delinquent county taxes in counties of the second class; repealing all acts or parts of acts, general, local or special, inconsistent herewith," is amended to read:

Section 1. Be it enacted, &c., That in counties of the second class, all county taxes after the same become delinquent, as now provided by law, shall bear interest from the time said taxes become delinquent at **[the] a rate [of six] determined by the county commissioners not to exceed twelve** per centum per annum until paid, and it shall be the duty of the collector of delinquent taxes to collect such interest in addition to the tax and pay the same into the county treasury.

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

APPROVED—The 5th day of May, A. D. 1982.

DICK THORNBURGH