

**CHAPTER 147. INTEREST, PENALTIES AND
COSTS OF COLLECTION**

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§ 147.1. Interest.

A board may determine the rate for and the tax collector may assess and collect interest on a delinquent school district personal income tax liability in the manner provided for the determination and collection of interest on tax claims under the act of May 16, 1923 (P. L. 207, No. 153) known as the Municipal Claim and Tax Lien Law. See 53 P. S. § 7143.

§ 147.2. Penalties.

Under the authority of section 22 of The Local Tax Enabling Act (53 P. S. § 6922), the board may prescribe reasonable penalties for a taxpayer's nonpayment of school district personal income tax when due and for a person's failure to comply with this article.

§ 147.3. Costs of collection.

Under the authority of section 22.1 of The Local Tax Enabling Act (53 P. S. § 6922.1), the board may prescribe the reasonable costs of collection incurred to provide notices of delinquency or to implement similar procedures utilized to collect delinquent taxes from a taxpayer. The costs may be retained by the tax collector with the approval of the board of the school district.

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