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Document: 72 P.S. § 5511.15

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## 72 P.S. § 5511.15

### Copy Citation

Pa.C.S. documents are current through 2017 Regular Session Acts 1-57; P.S. documents are current through 2017 Regular Session Acts 1-36

**Pennsylvania Statutes, Annotated by LexisNexis®    Pennsylvania Statutes    Title 72.  
Taxation and Fiscal Affairs    Chapter 4, Local Taxation    Collections in General    Local Tax  
Collection Law**

### § 5511.15. Receiving county taxes not assessed and adding names to duplicates prohibited

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It shall not be lawful for any county treasurer, county commissioner or any tax collector, nor for any other person, on his or their behalf, to receive payment or give any receipt for the payment of any taxes that have not been duly assessed and returns of said assessment made according to law, nor shall any such treasurer, commissioner or tax collector, or other person on his or their behalf, receive payment or give any receipt for the payment of any taxes, from the collection of which the tax collector has been exonerated according to law. But where the tax collector has been so exonerated, such taxes shall remain payable to the taxing district. Except as hereinafter otherwise provided, it shall not be lawful for any county commissioner, or for any other person on his behalf, to add any name to the duplicate return or list of taxables made or furnished by the assessor or assistant assessors of any township, ward or district.

### History

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Act 1945-394, P.L. 1050, § 15, approved May 25, 1945, eff. Jan. 1, 1946.

1           “(B) such individual and such individual’s  
2 spouse have the same household as their home  
3 at the close of the taxable year,

4           “(C) such individual’s spouse does not  
5 make a separate return, and

6           “(D) neither such individual nor such indi-  
7 vidual’s spouse is an individual described in sec-  
8 tion 63(c)(5) who has income (other than  
9 earned income) in excess of the amount in ef-  
10 fect under section 63(c)(5)(A).”.

11 (f) EFFECTIVE DATE.—

12           (1) IN GENERAL.—Except as provided in para-  
13 graph (2), the amendments made by this section  
14 shall apply to taxable years beginning after Decem-  
15 ber 31, 2017.

16           (2) WAGE WITHHOLDING.—The Secretary of  
17 the Treasury may administer section 3402 for tax-  
18 able years beginning before January 1, 2019, with-  
19 out regard to the amendments made by subsections  
20 (a) and (c).

21 SEC. 11042. LIMITATION ON DEDUCTION FOR STATE AND  
22 LOCAL, ETC. TAXES.

23           (a) IN GENERAL.—Subsection (b) of section 164 is  
24 amended by adding at the end the following new para-  
25 graph:

*Internal  
Revenue  
Section  
that authorizes  
deduction for state  
and local tax*

1           “(6) LIMITATION ON INDIVIDUAL DEDUCTIONS  
 2           FOR TAXABLE YEARS 2018 THROUGH 2025.—In the  
 3           case of an individual and a taxable year beginning  
 4           after December 31, 2017, and before January 1,  
 5           2026—

6                   “(A) foreign real property taxes shall not  
 7                   be taken into account under subsection (a)(1),  
 8                   and

9                   “(B) the aggregate amount of taxes taken  
 10                   into account under paragraphs (1), (2), and (3)  
 11                   of subsection (a) and paragraph (5) of this sub-  
 12                   section for any taxable year shall not exceed  
 13                   \$10,000 (\$5,000 in the case of a married indi-  
 14                   vidual filing a separate return).

*\$*  
*10,000*  
*limit*

15           The preceding sentence shall not apply to any for-  
 16           eign taxes described in subsection (a)(3) or to any  
 17           taxes described in paragraph (1) and (2) of sub-  
 18           section (a) which are paid or accrued in carrying on  
 19           a trade or business or an activity described in sec-

20           tion 212. For purposes of subparagraph (B), an  
 21           amount paid in a taxable year beginning before Jan-  
 22           uary 1, 2018, with respect to a State or local income  
 23           tax imposed for a taxable year beginning after De-  
 24           cember 31, 2017, shall be treated as paid on the last

*No*  
*deduction*  
*if*  
*prepay*  
*for*  
*income*  
*tax*

1 day of the taxable year for which such tax is so im-  
2 posed.”.

3 (b) EFFECTIVE DATE.—The amendment made by  
4 this section shall apply to taxable years beginning after  
5 December 31, 2016.

6 SEC. 11043. LIMITATION ON DEDUCTION FOR QUALIFIED  
7 RESIDENCE INTEREST.

8 (a) IN GENERAL.—Section 163(h)(3) is amended by  
9 adding at the end the following new subparagraph:

10 “(F) SPECIAL RULES FOR TAXABLE YEARS  
11 2018 THROUGH 2025.—

12 “(i) IN GENERAL.—In the case of tax-  
13 able years beginning after December 31,  
14 2017, and before January 1, 2026—

15 “(I) DISALLOWANCE OF HOME  
16 EQUITY INDEBTEDNESS INTEREST.—  
17 Subparagraph (A)(ii) shall not apply.

18 “(II) LIMITATION ON ACQUISI-  
19 TION INDEBTEDNESS.—Subparagraph  
20 (B)(ii) shall be applied by substituting  
21 ‘\$750,000 (\$375,000’ for ‘\$1,000,000  
22 (\$500,000’.

23 “(III) TREATMENT OF INDEBT-  
24 EDNESS INCURRED ON OR BEFORE  
25 DECEMBER 15, 2017.—Subclause (II)