Sec. 12-141a. Payment of municipal taxes by credit card. Any municipality may allow the payment of taxes, penalties, interest and fees by means of a credit card and may charge the taxpayer a service fee for any such payment made by credit card. The fee shall not exceed any charge by the credit card issuer or service provider, including any discount rate. Payments by credit card shall be made at such times and under such conditions as the municipality may prescribe. The debt incurred through the payment of taxes by means of a credit card shall not be considered a tax collectible pursuant to the provisions of section 12-172.