

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1926 Session of  
1991

INTRODUCED BY ARMSTRONG, TRELLO, NOYE, MRKONIC, SERAFINI,  
HARPER, BUNT, LAUGHLIN, JOHNSON, HALUSKA, ULIANA, FAJT,  
SAURMAN, TOMLINSON, McHALE, FOX, MARKOSEK, GERLACH, STURLA,  
CIVERA, KREBS, LAWLESS, ARNOLD, TULLI, BARLEY, E. Z. TAYLOR,  
SCHULER AND STRITTMATTER, JULY 17, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 17, 1991

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
2 entitled "An act empowering cities of the second class,  
3 cities of the second class A, cities of the third class,  
4 boroughs, towns, townships of the first class, townships of  
5 the second class, school districts of the second class,  
6 school districts of the third class and school districts of  
7 the fourth class including independent school districts, to  
8 levy, assess, collect or to provide for the levying,  
9 assessment and collection of certain taxes subject to maximum  
10 limitations for general revenue purposes; authorizing the  
11 establishment of bureaus and the appointment and compensation  
12 of officers, agencies and employes to assess and collect such  
13 taxes; providing for joint collection of certain taxes,  
14 prescribing certain definitions and other provisions for  
15 taxes levied and assessed upon earned income, providing for  
16 annual audits and for collection of delinquent taxes, and  
17 permitting and requiring penalties to be imposed and  
18 enforced, including penalties for disclosure of confidential  
19 information, providing an appeal from the ordinance or  
20 resolution levying such taxes to the court of quarter  
21 sessions and to the Supreme Court and Superior Court,"  
22 increasing an exemption for poor persons.

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

25 Section 1. The introductory paragraph of section 2 of the  
26 act of December 31, 1965 (P.L.1257, No.511), known as The Local

1 Tax Enabling Act, amended October 11, 1984 (P.L.885, No.172), is  
2 amended to read:

3 Section 2. Delegation of Taxing Powers and Restrictions

4 Thereon.--The duly constituted authorities of the following  
5 political subdivisions, cities of the second class, cities of  
6 the second class A, cities of the third class, boroughs, towns,  
7 townships of the first class, townships of the second class,  
8 school districts of the second class, school districts of the  
9 third class, and school districts of the fourth class, in all  
10 cases including independent school districts, may, in their  
11 discretion, by ordinance or resolution, for general revenue  
12 purposes, levy, assess and collect or provide for the levying,  
13 assessment and collection of such taxes as they shall determine  
14 on persons, transactions, occupations, privileges, subjects and  
15 personal property within the limits of such political  
16 subdivisions, and upon the transfer of real property, or of any  
17 interest in real property, situate within the political  
18 subdivision levying and assessing the tax, regardless of where  
19 the instruments making the transfers are made, executed or  
20 delivered or where the actual settlements on such transfer take  
21 place. The taxing authority may provide that the transferee  
22 shall remain liable for any unpaid realty transfer taxes imposed  
23 by virtue of this act. Each local taxing authority may, by  
24 ordinance or resolution, exempt any person whose total income  
25 from all sources is less than [five thousand dollars (\$5,000)]  
26 seven thousand dollars (\$7,000) per annum from the per capita or  
27 similar head tax, occupation tax and occupational privilege tax,  
28 or earned income tax, or any portion thereof, and may adopt  
29 regulations for the processing of claims for exemptions. Such  
30 local authorities shall not have authority by virtue of this

1 act:

2 \* \* \*

3 Section 2. This act shall apply to tax years commencing on  
4 and after January 1, 1991.

5 Section 3. This act shall take effect immediately.