

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 848

Session of
1975

INTRODUCED BY GEORGE, BERLIN, A. K. HUTCHINSON, PETRARCA,
LETTERMAN, MCCALL, SHANE, COLE, REED, SCHWEDER, McLANE,
BRADLEY, DREIBELBIS AND GREEN, MARCH 19, 1975

REFERRED TO COMMITTEE ON FINANCE, MARCH 20, 1975

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 employees 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 prohibiting the levying, assessing or collecting of an
23 occupation tax in certain cases.

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

26 Section 1. Section 2, act of December 31, 1965 (P.L.1257,
27 No.511), known as "The Local Tax Enabling Act," is amended by
28 adding a clause to read:

1 Section 2. Delegation of Taxing Powers and Restrictions

2 Thereon.--The duly constituted authorities of the following
3 political subdivisions, cities of the second class, cities of
4 the second class A, cities of the third class, boroughs, towns,
5 townships of the first class, townships of the second class,
6 school districts of the second class, school districts of the
7 third class, and school districts of the fourth class, in all
8 cases including independent school districts, may, in their
9 discretion, by ordinance or resolution, for general revenue
10 purposes, levy, assess and collect or provide for the levying,
11 assessment and collection of such taxes as they shall determine
12 on persons, transactions, occupations, privileges, subjects and
13 personal property within the limits of such political
14 subdivisions, and upon the transfer of real property, or of any
15 interest in real property, situate within the political
16 subdivision levying and assessing the tax, regardless of where
17 the instruments making the transfers are made, executed or
18 delivered or where the actual settlements on such transfer take
19 place. The taxing authority may provide that the transferee
20 shall remain liable for any unpaid realty transfer taxes imposed
21 by virtue of this act. Each local taxing authority may, by
22 ordinance or resolution, exempt any person whose total income
23 from all sources is less than three thousand two hundred dollars
24 (\$3,200) per annum from the per capita or similar head tax,
25 occupation tax and occupational privilege tax, or any portion
26 thereof, and may adopt regulations for the processing of claims
27 for exemptions. Such local authorities shall not have authority
28 by virtue of this act:

29 * * *

30 (11) To levy, assess or collect any occupation tax on a

1 person who does not receive income from an occupation in excess
2 of four thousand five hundred dollars (\$4,500) per year.

3 Section 2. This act shall take effect January 1, 1976.