

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1918 Session of
1975

INTRODUCED BY WARGO AND BRUNNER, NOVEMBER 19, 1975

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 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 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 further providing for limitations on rate of amusement taxes.

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

25 Section 1. Clause (6) of section 8, act of December 31, 1965
26 (P.L.1257, No.511), known as "The Local Tax Enabling Act," is
27 amended to read:

28 Section 8. Limitations on Rates of Specific Taxes.--No taxes

1 levied under the provisions of this act shall be levied by any
2 political subdivision on the following subjects exceeding the
3 rates specified in this section:

4 * * *

5 (6) On admissions to places of amusement, athletic events
6 and the like, and on motion picture theatres in cities of the
7 second class, ten percent, except raceways with a capacity of
8 fifty thousand or more, in townships, two percent.

9 * * *