

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2152 Session of
1978

INTRODUCED BY McCLATCHY, SPITZ, E. Z. TAYLOR AND PYLES,
MARCH 15, 1978

REFERRED TO COMMITTEE ON URBAN AFFAIRS, MARCH 15, 1978

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess. P.L.45, No.45),
2 entitled, as amended, "An act empowering cities of the first
3 class to levy, assess and collect, or to provide for the
4 levying, assessment and collection of, certain additional
5 taxes for general revenue purposes; authorizing the
6 establishment of bureaus, and the appointment and
7 compensation of officers and employees to assess and collect
8 such taxes; and permitting penalties to be imposed and
9 enforced," providing certain credits for wage taxes.

10 The General Assembly of the Commonwealth of Pennsylvania
11 hereby enacts as follows:

12 Section 1. The act of August 5, 1932 (Sp.Sess. P.L.45,
13 No.34), referred to as the Sterling Act, is amended by adding a
14 section to read:

15 Section 2.1. Payment of any tax on earned income due for a
16 period beginning on or after January 1, 1978 to any political
17 subdivision levying a tax pursuant to the act of December 31,
18 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act,"
19 shall be credited to and allowed as a deduction from the
20 liability of taxpayers for any increase on or after January 1,
21 1978 of any like tax on salaries, wages, commissions or other

1 similar income imposed pursuant to this act.

2 Section 2. This act shall take effect immediately.