

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1200 Session of  
1979

INTRODUCED BY CIMINI, MAY 2, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 2, 1979

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 exemptions from taxation.

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

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

28 Section 2. Delegation of Taxing Powers and Restrictions

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

28 \* \* \*

29 (11) To levy, assess, or collect an occupation tax or  
30 occupational privilege tax on any retired person who does not

- 1 hold a compensated part or full-time job or position.
- 2 Section 2. This act shall take effect immediately.