

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 219

Session of
1983

INTRODUCED BY IRVIS, PISTELLA, COWELL, PETRONE, ITKIN AND
PRESTON, FEBRUARY 14, 1983

REFERRED TO COMMITTEE ON EDUCATION, FEBRUARY 14, 1983

AN ACT

1 Amending the act of August 24, 1961 (P.L.1135, No.508), entitled
2 "An act imposing a tax for general public school purposes in
3 school districts of the first class A on salaries, wages,
4 commissions and other compensation earned by residents
5 thereof, and on the net profits earned from businesses,
6 professions or other activities conducted by residents
7 thereof; providing for its levy and collection; requiring the
8 filing of declarations and returns and the giving of
9 information by employers and by those subject to the tax;
10 imposing on employers the duty of collecting the tax at
11 source; conferring and imposing powers and duties on boards
12 of public education and school treasurers in such districts;
13 providing for the administration and enforcement of the act
14 and imposing penalties for violation thereof," providing for
15 the filing of annual returns.

16 The General Assembly of the Commonwealth of Pennsylvania
17 hereby enacts as follows:

18 Section 1. Section 3 of the act of August 24, 1961
19 (P.L.1135, No.508), entitled "An act imposing a tax for general
20 public school purposes in school districts of the first class A
21 on salaries, wages, commissions and other compensation earned by
22 residents thereof, and on the net profits earned from
23 businesses, professions or other activities conducted by
24 residents thereof; providing for its levy and collection;

1 requiring the filing of declarations and returns and the giving
2 of information by employers and by those subject to the tax;
3 imposing on employers the duty of collecting the tax at source;
4 conferring and imposing powers and duties on boards of public
5 education and school treasurers in such districts; providing for
6 the administration and enforcement of the act and imposing
7 penalties for violation thereof," is amended by adding a
8 subsection to read:

9 Section 3. Declaration and Payment of Tax.--* * *

10 (c) Notwithstanding any of the aforementioned requirements
11 concerning the declaration and payment of taxes under this act,
12 every person subject to the tax imposed by this act, whether
13 said tax is collected at source by the person's employer or is
14 otherwise paid by the taxpayer, shall file an annual return
15 showing the amount of tax due upon the taxpayer's earned income
16 from the previous year. This annual return shall be filed with
17 the treasurer on or before April 15 of the year succeeding the
18 year in which said income was earned.

19 Section 2. This act shall take effect immediately.