

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 268 Session of
1993

INTRODUCED BY NICKOL, OLASZ, PERZEL AND CLARK, FEBRUARY 8, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 8, 1993

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 a tax officer from charging certain fees or
23 commissions; imposing a penalty against employers who fail to
24 remit to taxing authorities taxes that have been withheld;
25 and further providing for the collection of taxes from the
26 Commonwealth.

27 The General Assembly of the Commonwealth of Pennsylvania
28 hereby enacts as follows:

29 Section 1. Divisions V and IX of section 13 of the act of
30 December 31, 1965 (P.L.1257, No.511), known as The Local Tax

1 Occupational Privilege and Earned Income Taxes from the
2 Commonwealth.--[Upon presentation of a written notice and demand
3 under oath or affirmation, to the State Treasurer or any other
4 fiscal officer of the State, or its boards, authorities,
5 agencies or commissions, it shall be the duty of the treasurer
6 or officer to deduct from the wages then owing, or that shall
7 within sixty days thereafter become due to any employe, a sum
8 sufficient to pay the respective amount of the delinquent per
9 capita, occupation, occupational privilege and earned income
10 taxes and costs shown on the written notice. The same shall be
11 paid to the tax collector of the taxing district in which said
12 delinquent tax was levied within sixty days after such notice
13 shall have been given.] Upon written notice, the State Treasurer
14 or other fiscal officer of the Commonwealth shall deduct from
15 the compensation then owing or that shall, within sixty days
16 thereafter, become due to any employe a sum sufficient to pay
17 the delinquent per capita, occupation, occupational privilege
18 and earned income taxes, interest, penalty and costs: Provided,
19 however, That no more than ten percent of the compensation of
20 the delinquent taxpayer may be deducted at any one time. Payment
21 of the funds shall be made within sixty days to the tax officer
22 of the taxing district in which the tax was levied.

23 Section 3. This act shall take effect in 60 days.