

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1526 Session of  
1993

INTRODUCED BY FICHTER, MAY 5, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 5, 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 providing for the situs of activities for taxes based on  
23 sales and services.

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

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

1     Section 8.1. Determination of Situs.--For purposes of the  
2 tax imposed under sections 8(2) and 13, the following situs  
3 determinations shall apply:

4     (1) Notwithstanding any other provision of this act, the  
5 situs for all sales made in this Commonwealth shall be the  
6 political subdivision from which the decision to accept the  
7 customer's order is made and shipment of the goods ordered. The  
8 place from where the shipment is made shall not determine the  
9 situs of the sale.

10    (2) Notwithstanding any other provision of this act, the  
11 situs for all services performed within this Commonwealth shall  
12 be the political subdivision from which the business providing  
13 the service is physically located. Services provided from branch  
14 offices shall be taxed by the political subdivision where the  
15 branch office is located.

16     Section 2. This act shall take effect July 1, 1993, or  
17 immediately, whichever is later.