

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 142 Session of  
1999

INTRODUCED BY GODSHALL, LUCYK, BARLEY, E. Z. TAYLOR,  
L. I. COHEN, FEESE, GEIST, HALUSKA, HARHAI, HERMAN, HERSHEY,  
HUTCHINSON, KENNEY, LEDERER, McILHINNEY, MICHLOVIC, MICOZZIE,  
S. MILLER, NAILOR, PESCI, ROBINSON, STABACK, THOMAS, TRELLO,  
WILT, WOGAN, WOJNAROSKI AND ZUG, JANUARY 26, 1999

REFERRED TO COMMITTEE ON FINANCE, JANUARY 26, 1999

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 limitations on rates of specific taxes;  
23 and providing for special limitation on rates of taxes for  
24 certain amusements.

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

27 Section 1. Section 8 introductory paragraph, (6), (9), (10)

1 and (11) of the act of December 31, 1965 (P.L.1257, No.511),  
2 known as The Local Tax Enabling Act, amended or added October  
3 11, 1984 (P.L.885, No.172) and July 9, 1987 (P.L.203, No.30),  
4 are amended to read:

5 Section 8. Limitations on Rates of Specific Taxes.--No taxes  
6 levied under the provisions of this act or 53 Pa.C.S. § 8402(c)  
7 (relating to scope and limitations) shall be levied by any  
8 political subdivision on the following subjects exceeding the  
9 rates specified in this section:

10 \* \* \*

11 (6) On admissions to places of amusement, athletic events  
12 and the like, and on motion picture theatres in cities of the  
13 second class, [ten percent] the rates specified in section 8.1.

14 \* \* \*

15 (9) On admissions to ski facilities, [ten percent] the rates  
16 specified in section 8.1. The tax base upon which the tax shall  
17 be levied shall not exceed forty percent of the cost of the lift  
18 ticket. The lift ticket shall include all costs of admissions to  
19 the ski facility.

20 (10) On admissions to golf courses, [ten percent] the rates  
21 specified in section 8.1. The tax base upon which the tax shall  
22 be levied shall not exceed forty percent of the greens fee. The  
23 greens fee shall include all costs of admissions to the golf  
24 course.

25 (11) On admissions to bowling alleys or bowling lanes, [ten  
26 percent] the rates specified in section 8.1. The tax base upon  
27 which the tax shall be levied shall not exceed forty percent of  
28 the charge imposed upon a patron for the sale of admission to or  
29 the privilege of admission to a bowling alley or bowling lane to  
30 engage in one or more games of bowling.

1       \* \* \*

2       Section 2. The act is amended by adding a section to read:

3       Section 8.1. Special Limitations on Rates of Taxes for

4 Certain Amusements.--(a) A school district or municipality that  
5 levies, assesses and collects an amusement or admissions tax  
6 against an amusement facility pursuant to 53 Pa.C.S. § 8402(c)  
7 (relating to scope and limitations) for the activities set forth  
8 in section 8(6), (9), (10) and (11) on or before the effective  
9 date of this section may levy, assess and collect that tax at a  
10 rate not to exceed two percent, for each taxing authority,  
11 subject to the reduction period provided for in subsection (b).

12       (b) A school district or municipality that is subject to  
13 subsection (a) and that collects a rate of tax in excess of the  
14 amount provided for in subsection (a) on the effective date of  
15 this section shall reduce the rate to the rate provided for in  
16 subsection (a) over a period not to exceed three years. If the  
17 reduction in the tax rate occurs over more than a one-year  
18 period, then the amount of the reduction shall occur in equal  
19 annual increments.

20       (c) A municipality that:

21       (1) does not levy, assess and collect an amusement or  
22 admissions tax from an amusement facility pursuant to 53 Pa.C.S.  
23 § 8402(c) for the activities set forth in section 8(6), (9),  
24 (10) and (11) on or before the effective date of this section;  
25 and

26       (2) enacts an ordinance to levy, assess and collect such tax  
27 after the effective date of this section in accordance with law;  
28 may levy, assess and collect that tax at a rate not to exceed  
29 two percent.

30       (d) Nothing in this section shall be construed to authorize

1 a school district to collect an aggregate sum of amusement or  
2 admissions taxes in excess of the amount collected by the school  
3 district for the fiscal year ending in 1997.

4 (e) This section shall not apply to a city of the second  
5 class.

6 Section 3. This act shall apply to tax years beginning on or  
7 after January 1, 2000.

8 Section 4. This act shall take effect immediately.