

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2519 Session of 2012

INTRODUCED BY BENNINGHOFF, AUMENT, BOYD, CALTAGIRONE, GILLEN,
GINGRICH, GODSHALL, GROVE, HARRIS, F. KELLER, METCALFE, MILNE
AND SWANGER, JUNE 27, 2012

REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 2012

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 further providing for delegation of taxing powers and
23 restrictions.

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

26 Section 1. Section 301.1(f) of the act of December 31, 1965
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
28 amended by adding a clause to read:

1 Section 301.1. Delegation of Taxing Powers and Restrictions
2 Thereon.--* * *

3 (f) Such local authorities shall not have authority by
4 virtue of this act:

5 * * *

6 (11.1) To increase the scope of a business privilege tax by
7 levying, assessing or collecting a business privilege tax on
8 business activities conducted outside the geographic boundaries
9 of the local taxing jurisdiction that were not taxed prior to
10 the effective date of this clause.

11 * * *

12 Section 2. This act shall take effect in 60 days.