

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1513 Session of 2013

INTRODUCED BY DUNBAR, DENLINGER, EVANKOVICH, GROVE, HENNESSEY, MAHER, MILLARD, PEIFER AND REESE, JUNE 10, 2013

AS AMENDED ON SECOND CONSIDERATION, HOUSE OF REPRESENTATIVES, OCTOBER 15, 2013

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 delegation of taxing powers and
23 restrictions thereon.

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

26 Section 1. Section 301.1 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 subsection to read:

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

3 (a.1) (1) A local taxing authority may levy a tax on the  
4 privilege of doing business in the jurisdiction of the local  
5 taxing authority if:

6 (i) the privilege is exercised by conducting transactions in  
7 the jurisdiction of the levying local taxing authority for all  
8 or part of fifteen or more calendar days within the calendar  
9 year; or

10 (ii) the privilege is exercised through a base of operations  
11 in the jurisdiction of the levying local taxing authority. The  
12 gross receipts subject to this tax shall not include any  
13 receipts subject to a tax measured by such gross receipts which  
14 is imposed under subparagraph (i).

15 (2) As used in this subsection the term "base of operations"  
16 shall mean an actual, physical and permanent place of business  
17 from which a taxpayer manages, directs and controls its business  
18 activities at that location.

19 \* \* \*

20 Section 2. This act shall apply to taxable years commencing  
21 on or after January 1, ~~2013~~ 2014. <--

22 Section 3. This act shall take effect immediately.