

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 197 Session of
2003

INTRODUCED BY DeLUCA, WHEATLEY, FRANKEL, PISTELLA, COSTA,
GERGELY AND KOTIK, FEBRUARY 11, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 11, 2003

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 the appointment of a single collector
23 of taxes; and making a repeal.

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

26 Section 1. Section 10 of the act of December 31, 1965
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
28 amended to read:

1 Section 10. Collection of Taxes.--(a) Administrative
2 Personnel; Joint Agreements.--[Any] Except as provided in
3 subsections (b) and (c), any such political subdivision is
4 hereby authorized to provide by ordinance or resolution for the
5 creation of such bureaus or the appointment and compensation of
6 such officers, clerks, collectors, and other assistants and
7 employes, either under existing departments, or otherwise as may
8 be deemed necessary, for the assessment and collection of taxes
9 imposed under authority of this act.

10 [Any] Except as provided in subsections (b) and (c), any
11 political subdivisions imposing taxes under authority of this
12 act are authorized to make joint agreements for the collection
13 of such taxes or any of them. The same person or agency may be
14 employed by two or more political subdivisions to collect any
15 taxes imposed by them under authority of this act.

16 (b) Single Collector for Earned Income Taxes When Certain
17 School Districts Impose Such Taxes.--[Whenever] Except as
18 provided in subsection (c), whenever a school district of the
19 second, third or fourth class shall be established pursuant to
20 section 296, act of March 10, 1949 (P.L.30), known as the
21 "Public School Code of 1949," added August 8, 1963 (P.L. 564),
22 and such school district shall levy, assess and collect or
23 provide for the levying, assessment and collection of a tax upon
24 earned income, such school district and all cities, boroughs,
25 towns and townships within its geographical limits which levy,
26 assess and collect or provide for the levying, assessment and
27 collection of a tax upon earned income, may on January 1, 1967,
28 or as soon thereafter as the school district shall provide for
29 the levying, assessment and collection of taxes upon earned
30 income, select one person or agency to collect the taxes upon

1 earned income imposed by all such political subdivisions. In
2 selecting such person or agency, each political subdivision
3 shall share in the selection upon a basis agreed upon by each
4 political subdivision, or in the absence of any agreement on the
5 basis of voting according to the proportion that the population
6 of each bears to the entire population of the combined
7 collection district, according to the latest official Federal
8 census, and the majority of such votes cast shall determine the
9 person or agency selected to collect the taxes. The provisions
10 of this paragraph shall not prohibit school districts and other
11 political subdivisions which levy, assess and collect or provide
12 for the levying, assessment and collection of taxes upon earned
13 income, under authority of this act, from selecting the same
14 person or agency to collect such tax upon earned income in an
15 area larger than the geographical limits of a school district
16 established pursuant to section 296 of the "Public School Code
17 of 1949."

18 (c) Single Tax Collector in Certain Home Rule
19 Municipality.--In a municipality having a population under the
20 2000 Federal decennial census of at least forty thousand and
21 less than ninety thousand located in a second class county which
22 municipality has adopted a home rule charter under 53 Pa.C.S.
23 Pt. III Subpt. E (relating to home rule and optional plan
24 government), the person or persons appointed by the board of
25 school directors for the school district in which the
26 municipality is located as collector or collectors of taxes
27 levied by the school district under this act shall also serve as
28 the collector or collectors of taxes levied by the municipality
29 under this act.

30 Section 2. Section 1970.3 of the act of July 28, 1953

1 (P.L.723, No.230), known as the Second Class County Code, is
2 repealed.

3 Section 3. This act shall take effect January 1, 2004.