
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 182 Session of
2017

INTRODUCED BY MCGARRIGLE AND RAFFERTY, JANUARY 25, 2017

REFERRED TO FINANCE, JANUARY 25, 2017

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," in city revitalization and improvement zones,
11 further providing for the definition of "city."

12 The General Assembly of the Commonwealth of Pennsylvania
13 hereby enacts as follows:

14 Section 1. The definition of "city" in section 1802-C of the
15 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code
16 of 1971, amended July 13, 2016 (P.L.526, No.84), is amended to
17 read:

18 Section 1802-C. Definitions.

19 The following words and phrases when used in this article
20 shall have the meanings given to them in this section unless the
21 context clearly indicates otherwise:

22 * * *

23 "City." [A] Any of the following:

1 (1) a city of the second class A or third class or a
2 home rule municipality with a population of at least 20,000
3 based on the most recent Federal decennial census[.]; or

4 (2) a home rule municipality with a population exceeding
5 80,000 that previously was a township of the first class.

6 * * *

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