

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1666 Session of
1977

INTRODUCED BY WILSON, SEPTEMBER 28, 1977

REFERRED TO COMMITTEE ON STATE GOVERNMENT, SEPTEMBER 28, 1977

AN ACT

1 Amending Title 15 (Corporations and Unincorporated Associations)
2 of the Pennsylvania Consolidated Statutes, adding provisions
3 relating to certain nonprofit corporations.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Title 15, act of November 25, 1970 (P.L.707,
7 No.230), known as the Pennsylvania Consolidated Statutes, is
8 amended by adding sections to read:

9 § 8102. Housing corporations.

10 (a) Corporations chartered in District of Columbia.--A
11 nonprofit cooperative corporation chartered in the District of
12 Columbia for the purpose of owning and operating a low or
13 moderate income housing project shall be deemed a foreign
14 corporation not-for-profit within this title.

15 (b) Name.--A nonprofit cooperative corporation chartered in
16 the District of Columbia, and registered in Pennsylvania
17 pursuant to this title, may use the word "cooperative" in its
18 corporate name but shall use with its corporate name in this
19 Commonwealth, to be placed immediately under or following such

1 name, the words "a District of Columbia Corporation."

2 § 8103. Payments in lieu of taxes.

3 (a) Duty to pay.--It shall be the duty of each foreign
4 corporation not-for-profit doing business in this Commonwealth
5 to pay to local political subdivisions an amount equal to the
6 local taxes levied by the respective political subdivisions for
7 which the corporation would otherwise be liable if it were a
8 corporation for profit.

9 (b) Collection and enforcement.--Every political subdivision
10 entitled to receive payments in lieu of taxes under this section
11 is authorized to employ the same tax collection methods and
12 remedies as provided by law.

13 (c) Rights preserved.--Every corporation required to make
14 payments in lieu of taxes under this section shall have all the
15 rights of any taxpayer as provided by law.

16 Section 2. The provisions of section 8102 shall take effect
17 in 60 days. The provisions of section 8103 shall take effect on
18 January 1 next following the date of final enactment, and shall
19 be applicable to tax years beginning on and after that date.