

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2760 Session of
1980

INTRODUCED BY McCALL, RODGERS, KOLTER, BURNS, GATSKI AND
B. D. CLARK, JUNE 24, 1980

REFERRED TO COMMITTEE ON FINANCE, JUNE 24, 1980

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 raising the authorized level for exemption from certain taxes
23 and providing an exemption for persons receiving income from
24 social security and occupational disease disability payments.

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

27 Section 1. The introductory paragraph of section 2, act of
28 December 31, 1965 (P.L.1257, No.511), known as "The Local Tax

1 Enabling Act," amended July 1, 1978 (P.L.592, No.113), is
2 amended to read:

3 Section 2. Delegation of Taxing Powers and Restrictions
4 Thereon.--The duly constituted authorities of the following
5 political subdivisions, cities of the second class, cities of
6 the second class A, cities of the third class, boroughs, towns,
7 townships of the first class, townships of the second class,
8 school districts of the second class, school districts of the
9 third class, and school districts of the fourth class, in all
10 cases including independent school districts, may, in their
11 discretion, by ordinance or resolution, for general revenue
12 purposes, levy, assess and collect or provide for the levying,
13 assessment and collection of such taxes as they shall determine
14 on persons, transactions, occupations, privileges, subjects and
15 personal property within the limits of such political
16 subdivisions, and upon the transfer of real property, or of any
17 interest in real property, situate within the political
18 subdivision levying and assessing the tax, regardless of where
19 the instruments making the transfers are made, executed or
20 delivered or where the actual settlements on such transfer take
21 place. The taxing authority may provide that the transferee
22 shall remain liable for any unpaid realty transfer taxes imposed
23 by virtue of this act. Each local taxing authority may, by
24 ordinance or resolution, exempt any person whose total income
25 from all sources is less than [three thousand two hundred
26 dollars (\$3,200)] five thousand dollars (\$5,000) per annum from
27 the per capita or similar head tax, occupation tax and
28 occupational privilege tax, or earned income tax, or any portion
29 thereof, and shall exempt any person from said taxes whose
30 income is derived solely from social security or disability

1 payments for occupational disease made under State or Federal
2 law and may adopt regulations for the processing of claims for
3 exemptions. Such local authorities shall not have authority by
4 virtue of this act:

5 * * *

6 Section 2. This act shall take effect in 60 days and shall
7 be applicable to fiscal years beginning thereafter.