

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1872 Session of
1984

INTRODUCED BY TRELLO, LASHINGER, F. E. TAYLOR, PETRONE, ARTY,
DeWEESE, GLADECK, PETERSON, CORNELL, D. R. WRIGHT, ALDERETTE,
COLAFELLA, LESCOVITZ, AFFLERBACH, CAPPABIANCA AND
J. L. WRIGHT, JANUARY 30, 1984

SENATOR HOWARD, FINANCE, IN SENATE, AS AMENDED,
SEPTEMBER 24, 1984

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 employees 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 taxes on admissions prices to ski
23 facilities; AND PROVIDING RESTRICTIONS ON MERCANTILE AND
24 BUSINESS GROSS RECEIPTS TAXES. <—

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

27 SECTION 1. SECTION 2 OF THE ACT OF DECEMBER 31, 1965 <—

1 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, AMENDED
2 DECEMBER 21, 1967 (P.L.878, NO.391), JULY 1, 1981 (P.L.184,
3 NO.53), JUNE 23, 1982 (P.L.593, NO.168), AND NOVEMBER 26, 1982
4 (P.L.763, NO.217), IS AMENDED TO READ:

5 SECTION 2. DELEGATION OF TAXING POWERS AND RESTRICTIONS
6 THEREON.--THE DULY CONSTITUTED AUTHORITIES OF THE FOLLOWING
7 POLITICAL SUBDIVISIONS, CITIES OF THE SECOND CLASS, CITIES OF
8 THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGHES, TOWNS,
9 TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS,
10 SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE
11 THIRD CLASS, AND SCHOOL DISTRICTS OF THE FOURTH CLASS, IN ALL
12 CASES INCLUDING INDEPENDENT SCHOOL DISTRICTS, MAY, IN THEIR
13 DISCRETION, BY ORDINANCE OR RESOLUTION, FOR GENERAL REVENUE
14 PURPOSES, LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,
15 ASSESSMENT AND COLLECTION OF SUCH TAXES AS THEY SHALL DETERMINE
16 ON PERSONS, TRANSACTIONS, OCCUPATIONS, PRIVILEGES, SUBJECTS AND
17 PERSONAL PROPERTY WITHIN THE LIMITS OF SUCH POLITICAL
18 SUBDIVISIONS, AND UPON THE TRANSFER OF REAL PROPERTY, OR OF ANY
19 INTEREST IN REAL PROPERTY, SITUATE WITHIN THE POLITICAL
20 SUBDIVISION LEVYING AND ASSESSING THE TAX, REGARDLESS OF WHERE
21 THE INSTRUMENTS MAKING THE TRANSFERS ARE MADE, EXECUTED OR
22 DELIVERED OR WHERE THE ACTUAL SETTLEMENTS ON SUCH TRANSFER TAKE
23 PLACE. THE TAXING AUTHORITY MAY PROVIDE THAT THE TRANSFEREE
24 SHALL REMAIN LIABLE FOR ANY UNPAID REALTY TRANSFER TAXES IMPOSED
25 BY VIRTUE OF THIS ACT. EACH LOCAL TAXING AUTHORITY MAY, BY
26 ORDINANCE OR RESOLUTION, EXEMPT ANY PERSON WHOSE TOTAL INCOME
27 FROM ALL SOURCES IS LESS THAN FIVE THOUSAND DOLLARS (\$5,000) PER
28 ANNUM FROM THE PER CAPITA OR SIMILAR HEAD TAX, OCCUPATION TAX
29 AND OCCUPATIONAL PRIVILEGE TAX, OR EARNED INCOME TAX, OR ANY
30 PORTION THEREOF, AND MAY ADOPT REGULATIONS FOR THE PROCESSING OF

1 CLAIMS FOR EXEMPTIONS. SUCH LOCAL AUTHORITIES SHALL NOT HAVE
2 AUTHORITY BY VIRTUE OF THIS ACT:

3 (1) TO LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,
4 ASSESSMENT AND COLLECTION OF ANY TAX ON THE TRANSFER OF REAL
5 PROPERTY WHEN THE TRANSFER IS BY WILL OR MORTGAGE OR THE
6 INTESTATE LAWS OF THIS COMMONWEALTH OR ON A TRANSFER BY THE
7 OWNER OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A BUILDER
8 OF NEW RESIDENTIAL PREMISES WHEN SUCH PREVIOUSLY OCCUPIED
9 RESIDENTIAL PREMISES IS TAKEN IN TRADE BY SUCH BUILDER AS PART
10 OF THE CONSIDERATION FROM THE PURCHASER OF A NEW PREVIOUSLY
11 UNOCCUPIED SINGLE FAMILY RESIDENTIAL PREMISES OR ON A TRANSFER
12 BETWEEN CORPORATIONS OPERATING HOUSING PROJECTS PURSUANT TO THE
13 HOUSING AND REDEVELOPMENT ASSISTANCE LAW AND THE SHAREHOLDERS
14 THEREOF, OR ON A TRANSFER BETWEEN NONPROFIT INDUSTRIAL
15 DEVELOPMENT AGENCIES AND INDUSTRIAL CORPORATIONS PURCHASING FROM
16 THEM, OR ON TRANSFER TO OR FROM NONPROFIT INDUSTRIAL DEVELOPMENT
17 AGENCIES, OR ON A TRANSFER BETWEEN HUSBAND AND WIFE, OR ON A
18 TRANSFER BETWEEN PERSONS WHO WERE PREVIOUSLY HUSBAND AND WIFE
19 BUT WHO HAVE SINCE BEEN DIVORCED; PROVIDED SUCH TRANSFER IS MADE
20 WITHIN THREE MONTHS OF THE DATE OF THE GRANTING OF THE FINAL
21 DECREE IN DIVORCE, OR THE DECREE OF EQUITABLE DISTRIBUTION OF
22 MARITAL PROPERTY, WHICHEVER IS LATER, AND THE PROPERTY OR
23 INTEREST THEREIN, SUBJECT TO SUCH TRANSFER, WAS ACQUIRED BY THE
24 HUSBAND AND WIFE, OR HUSBAND OR WIFE, PRIOR TO THE GRANTING OF
25 THE FINAL DECREE IN DIVORCE, OR ON A TRANSFER BETWEEN PARENT AND
26 CHILD OR THE SPOUSE OF SUCH A CHILD, OR BETWEEN PARENT AND
27 TRUSTEE FOR THE BENEFIT OF A CHILD OR THE SPOUSE OF SUCH CHILD,
28 OR ON A TRANSFER BETWEEN A GRANDPARENT AND GRANDCHILD OR THE
29 SPOUSE OF SUCH GRANDCHILD, OR ON A TRANSFER TO A CONSERVANCY
30 WHICH POSSESSES A TAX-EXEMPT STATUS PURSUANT TO SECTION

1 501(C)(3) OF THE INTERNAL REVENUE CODE, AND WHICH HAS AS ITS
2 PRIMARY PURPOSE THE PRESERVATION OF LAND FOR HISTORIC,
3 RECREATIONAL, SCENIC, AGRICULTURAL OR OPEN SPACE OPPORTUNITIES,
4 BY AND BETWEEN A PRINCIPAL AND STRAW PARTY FOR THE PURPOSE OF
5 PLACING A MORTGAGE OR GROUND RENT UPON THE PREMISES, OR ON A
6 CORRECTIONAL DEED WITHOUT CONSIDERATION, OR ON A TRANSFER TO THE
7 UNITED STATES, THE COMMONWEALTH OF PENNSYLVANIA, OR TO ANY OF
8 THEIR INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS, BY
9 GIFT, DEDICATION OR DEED IN LIEU OF CONDEMNATION, OR DEED OF
10 CONFIRMATION IN CONNECTION WITH CONDEMNATION PROCEEDINGS, OR
11 RECONVEYANCE BY THE CONDEMNING BODY OF THE PROPERTY CONDEMNED TO
12 THE OWNER OF RECORD AT THE TIME OF CONDEMNATION WHICH
13 RECONVEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS PROVIDED SAID
14 RECONVEYANCE IS MADE WITHIN ONE YEAR FROM THE DATE OF
15 CONDEMNATION, LEASES, OR ON A CONVEYANCE TO A TRUSTEE UNDER A
16 RECORDED TRUST AGREEMENT FOR THE EXPRESS PURPOSE OF HOLDING
17 TITLE IN TRUST AS SECURITY FOR A DEBT CONTRACTED AT THE TIME OF
18 THE CONVEYANCE UNDER WHICH THE TRUSTEE IS NOT THE LENDER AND
19 REQUIRING THE TRUSTEE TO MAKE RECONVEYANCE TO THE GRANTOR-
20 BORROWER UPON THE REPAYMENT OF THE DEBT, OR IN ANY SHERIFF SALE
21 INSTITUTED BY A MORTGAGEE IN WHICH THE PURCHASER OF SAID SHERIFF
22 SALE IS THE MORTGAGEE WHO INSTITUTED SAID SALE, OR ON A
23 PRIVILEGE, TRANSACTION, SUBJECT, OCCUPATION OR PERSONAL PROPERTY
24 WHICH IS NOW OR DOES HEREAFTER BECOME SUBJECT TO A STATE TAX OR
25 LICENSE FEE;

26 (2) TO LEVY, ASSESS OR COLLECT A TAX ON THE GROSS RECEIPTS
27 FROM UTILITY SERVICE OF ANY PERSON OR COMPANY WHOSE RATES AND
28 SERVICES ARE FIXED AND REGULATED BY THE PENNSYLVANIA PUBLIC
29 UTILITY COMMISSION OR ON ANY PUBLIC UTILITY SERVICES RENDERED BY
30 ANY SUCH PERSON OR COMPANY OR ON ANY PRIVILEGE OR TRANSACTION

1 INVOLVING THE RENDERING OF ANY SUCH PUBLIC UTILITY SERVICE;

2 (3) EXCEPT ON SALES OF ADMISSION TO PLACES OF AMUSEMENT OR
3 ON SALES OR OTHER TRANSFERS OF TITLE OR POSSESSION OF PROPERTY,
4 TO LEVY, ASSESS OR COLLECT A TAX ON THE PRIVILEGE OF EMPLOYING
5 SUCH TANGIBLE PROPERTY AS IS NOW OR DOES HEREAFTER BECOME
6 SUBJECT TO A STATE TAX; AND FOR THE PURPOSES OF THIS CLAUSE,
7 REAL PROPERTY RENTED FOR CAMPING PURPOSES SHALL NOT BE
8 CONSIDERED A PLACE OF AMUSEMENT.

9 (4) TO LEVY, ASSESS AND COLLECT A TAX ON GOODS AND ARTICLES
10 MANUFACTURED IN SUCH POLITICAL SUBDIVISION OR ON THE BY-PRODUCTS
11 OF MANUFACTURE, OR ON MINERALS, TIMBER, NATURAL RESOURCES AND
12 FARM PRODUCTS PRODUCED IN SUCH POLITICAL SUBDIVISION OR ON THE
13 PREPARATION OR PROCESSING THEREOF FOR USE OR MARKET, OR ON ANY
14 PRIVILEGE, ACT OR TRANSACTION RELATED TO THE BUSINESS OF
15 MANUFACTURING, THE PRODUCTION, PREPARATION OR PROCESSING OF
16 MINERALS, TIMBER AND NATURAL RESOURCES, OR FARM PRODUCTS, BY
17 MANUFACTURERS, BY PRODUCERS AND BY FARMERS WITH RESPECT TO THE
18 GOODS, ARTICLES AND PRODUCTS OF THEIR OWN MANUFACTURE,
19 PRODUCTION OR GROWTH, OR ON ANY PRIVILEGE, ACT OR TRANSACTION
20 RELATING TO THE BUSINESS OF PROCESSING BY-PRODUCTS OF
21 MANUFACTURE, OR ON THE TRANSPORTATION, LOADING, UNLOADING OR
22 DUMPING OR STORAGE OF SUCH GOODS, ARTICLES, PRODUCTS OR BY-
23 PRODUCTS; EXCEPT THAT LOCAL AUTHORITIES MAY LEVY, ASSESS AND
24 COLLECT TAXES ON THE OCCUPATION, OCCUPATIONAL PRIVILEGE, PER
25 CAPITA AND EARNED INCOME OR NET PROFITS OF NATURAL PERSONS
26 ENGAGED IN THE ABOVE ACTIVITIES WHETHER DOING BUSINESS AS
27 INDIVIDUAL PROPRIETORSHIP OR AS MEMBERS OF PARTNERSHIPS OR OTHER
28 ASSOCIATIONS;

29 (5) TO LEVY, ASSESS OR COLLECT A TAX ON SALARIES, WAGES,
30 COMMISSIONS, COMPENSATION AND EARNED INCOME OF NONRESIDENTS OF

1 THE POLITICAL SUBDIVISIONS: PROVIDED, THAT THIS LIMITATION (5)
2 SHALL APPLY ONLY TO SCHOOL DISTRICTS OF THE SECOND, THIRD AND
3 FOURTH CLASSES;

4 (6) TO LEVY, ASSESS OR COLLECT A TAX ON PERSONAL PROPERTY
5 SUBJECT TO TAXATION BY COUNTIES OR ON PERSONAL PROPERTY OWNED BY
6 PERSONS, ASSOCIATIONS AND CORPORATIONS SPECIFICALLY EXEMPTED BY
7 LAW FROM TAXATION UNDER THE COUNTY PERSONAL PROPERTY TAX LAW:
8 PROVIDED, THAT THIS LIMITATION (6) SHALL NOT APPLY TO CITIES OF
9 THE SECOND CLASS;

10 (7) TO LEVY, ASSESS OR COLLECT A TAX ON MEMBERSHIP IN OR
11 MEMBERSHIP DUES, FEES OR ASSESSMENT OF CHARITABLE, RELIGIOUS,
12 BENEFICIAL OR NONPROFIT ORGANIZATIONS INCLUDING BUT NOT LIMITED
13 TO SPORTSMENS, RECREATIONAL, GOLF AND TENNIS CLUBS, GIRL AND BOY
14 SCOUT TROOPS AND COUNCILS;

15 (8) TO LEVY, ASSESS OR COLLECT ANY TAX ON A MOBILEHOME OR
16 HOUSE TRAILER SUBJECT TO A REAL PROPERTY TAX UNLESS THE SAME TAX
17 IS LEVIED, ASSESSED AND COLLECTED ON OTHER REAL PROPERTY IN THE
18 POLITICAL SUBDIVISION.

19 (9) TO LEVY, ASSESS OR COLLECT ANY TAX ON INDIVIDUALS FOR
20 THE PRIVILEGE OF ENGAGING IN AN OCCUPATION (OCCUPATIONAL
21 PRIVILEGE TAX) EXCEPT THAT SUCH A TAX MAY BE LEVIED, ASSESSED
22 AND COLLECTED ONLY BY THE POLITICAL SUBDIVISION OF THE
23 TAXPAYER'S PLACE OF EMPLOYMENT.

24 PAYMENT OF ANY OCCUPATIONAL PRIVILEGE TAX TO ANY POLITICAL
25 SUBDIVISION BY ANY PERSON PURSUANT TO AN ORDINANCE OR RESOLUTION
26 PASSED OR ADOPTED UNDER THE AUTHORITY OF THIS ACT SHALL BE
27 LIMITED TO TEN DOLLARS (\$10) ON EACH PERSON FOR EACH CALENDAR
28 YEAR.

29 THE SITUS OF SUCH TAX SHALL BE THE PLACE OF EMPLOYMENT, BUT,
30 IN THE EVENT A PERSON IS ENGAGED IN MORE THAN ONE OCCUPATION, OR

1 AN OCCUPATION WHICH REQUIRES HIS WORKING IN MORE THAN ONE
2 POLITICAL SUBDIVISION DURING THE CALENDAR YEAR, THE PRIORITY OF
3 CLAIM TO COLLECT SUCH OCCUPATIONAL PRIVILEGE TAX SHALL BE IN THE
4 FOLLOWING ORDER: FIRST, THE POLITICAL SUBDIVISION IN WHICH A
5 PERSON MAINTAINS HIS PRINCIPAL OFFICE OR IS PRINCIPALLY
6 EMPLOYED; SECOND, THE POLITICAL SUBDIVISION IN WHICH THE PERSON
7 RESIDES AND WORKS, IF SUCH A TAX IS LEVIED BY THAT POLITICAL
8 SUBDIVISION; THIRD, THE POLITICAL SUBDIVISION IN WHICH A PERSON
9 IS EMPLOYED AND WHICH IMPOSES THE TAX NEAREST IN MILES TO THE
10 PERSON'S HOME. THE PLACE OF EMPLOYMENT SHALL BE DETERMINED AS OF
11 THE DAY THE TAXPAYER FIRST BECOMES SUBJECT TO THE TAX DURING THE
12 CALENDAR YEAR.

13 IT IS THE INTENT OF THIS PROVISION THAT NO PERSON SHALL PAY
14 MORE THAN TEN DOLLARS (\$10) IN ANY CALENDAR YEAR AS AN
15 OCCUPATIONAL PRIVILEGE TAX IRRESPECTIVE OF THE NUMBER OF
16 POLITICAL SUBDIVISIONS WITHIN WHICH SUCH PERSON MAY BE EMPLOYED
17 WITHIN ANY GIVEN CALENDAR YEAR.

18 IN CASE OF DISPUTE, A TAX RECEIPT OF THE TAXING AUTHORITY FOR
19 THAT CALENDAR YEAR DECLARING THAT THE TAXPAYER HAS MADE PRIOR
20 PAYMENT WHICH CONSTITUTES PRIMA FACIE CERTIFICATION OF PAYMENT
21 TO ALL OTHER POLITICAL SUBDIVISIONS.

22 (10) TO LEVY, ASSESS OR COLLECT A TAX ON ADMISSIONS TO
23 MOTION PICTURE THEATRES: PROVIDED, THAT THIS LIMITATION (10)
24 SHALL NOT APPLY TO CITIES OF THE SECOND CLASS.

25 (11) TO LEVY, ASSESS OR COLLECT A TAX ON THE CONSTRUCTION OF
26 OR IMPROVEMENT TO RESIDENTIAL DWELLINGS OR UPON THE APPLICATION
27 FOR OR ISSUANCE OF PERMITS FOR THE CONSTRUCTION OF OR
28 IMPROVEMENTS TO RESIDENTIAL DWELLINGS.

29 (12) TO LEVY, ASSESS AND COLLECT A MERCANTILE OR BUSINESS
30 PRIVILEGE TAX ON GROSS RECEIPTS OR PART THEREOF WHICH ARE: (I)

1 DISCOUNTS ALLOWED TO PURCHASERS AS CASH DISCOUNTS FOR PROMPT
2 PAYMENT OF THEIR BILLS; (II) CHARGES ADVANCED BY A SELLER FOR
3 FREIGHT, DELIVERY OR OTHER TRANSPORTATION FOR THE PURCHASER IN
4 ACCORDANCE WITH THE TERMS OF A CONTRACT OF SALE; (III) RECEIVED
5 UPON THE SALE OF AN ARTICLE OF PERSONAL PROPERTY WHICH WAS
6 ACQUIRED BY THE SELLER AS A TRADE-IN TO THE EXTENT THAT THE
7 GROSS RECEIPTS IN THE SALE OF THE ARTICLE TAKEN IN TRADE DOES
8 NOT EXCEED THE AMOUNT OF TRADE-IN ALLOWANCE MADE IN ACQUIRING
9 SUCH ARTICLE; (IV) REFUNDS, CREDITS OR ALLOWANCES GIVEN TO A
10 PURCHASER ON ACCOUNT OF DEFECTS IN GOODS SOLD OR MERCHANDISE
11 RETURNED; (V) PENNSYLVANIA SALES TAX; (VI) BASED ON THE VALUE OF
12 EXCHANGES OR TRANSFERS BETWEEN ONE SELLER AND ANOTHER SELLER WHO
13 TRANSFERS PROPERTY WITH THE UNDERSTANDING THAT PROPERTY OF AN
14 IDENTICAL DESCRIPTION WILL BE RETURNED AT A SUBSEQUENT DATE;
15 HOWEVER, WHEN SELLERS ENGAGED IN SIMILAR LINES OF BUSINESS
16 EXCHANGE PROPERTY AND ONE OF THEM MAKES PAYMENT TO THE OTHER IN
17 ADDITION TO THE PROPERTY EXCHANGED, THE ADDITIONAL PAYMENT
18 RECEIVED MAY BE INCLUDED IN THE GROSS RECEIPTS OF THE SELLER
19 RECEIVING SUCH ADDITIONAL CASH PAYMENTS; (VII) OF SELLERS FROM
20 SALES TO OTHER SELLERS IN THE SAME LINE WHERE THE SELLER
21 TRANSFERS THE TITLE OR POSSESSION AT THE SAME PRICE FOR WHICH
22 THE SELLER ACQUIRED THE MERCHANDISE; OR (VIII) TRANSFERS BETWEEN
23 ONE DEPARTMENT, BRANCH OR DIVISION OF A CORPORATION OR OTHER
24 BUSINESS ENTITY OF GOODS, WARES AND MERCHANDISE TO ANOTHER
25 DEPARTMENT, BRANCH OR DIVISION OF THE SAME CORPORATION OR
26 BUSINESS ENTITY AND WHICH ARE RECORDED ON THE BOOKS TO REFLECT
27 SUCH INTERDEPARTMENTAL TRANSACTIONS.

28 Section 4 2. Section 8 of the act ~~of December 31, 1965~~ <—
29 ~~(P.L.1257, No.511), known as The Local Tax Enabling Act,~~ amended
30 December 27, 1967 (P.L.894, No.404), is amended to read:

1 Section 8. Limitations on Rates of Specific Taxes.--No taxes
2 levied under the provisions of this act shall be levied by any
3 political subdivision on the following subjects exceeding the
4 rates specified in this section:

5 (1) Per capita, poll or other similar head taxes, ten
6 dollars (\$10).

7 (2) On each dollar of the whole volume of business
8 transacted by wholesale dealers in goods, wares and merchandise,
9 one mill, by retail dealers in goods, wares and merchandise and
10 by proprietors of restaurants or other places where food, drink
11 and refreshments are served, one and one-half mills; except in
12 cities of the second class, where rates shall not exceed one
13 mill on wholesale dealers and two mills on retail dealers and
14 proprietors. No such tax shall be levied on the dollar volume of
15 business transacted by wholesale and retail dealers derived from
16 the resale of goods, wares and merchandise, taken by any dealer
17 as a trade-in or as part payment for other goods, wares and
18 merchandise, except to the extent that the resale price exceeds
19 the trade-in allowance.

20 (3) On wages, salaries, commissions and other earned income
21 of individuals, one percent.

22 (4) On retail sales involving the transfer of title or
23 possession of tangible personal property, two percent.

24 (5) On the transfer of real property, one percent.

25 (6) On admissions to places of amusement, athletic events
26 and the like, and on motion picture theatres in cities of the
27 second class, ten percent.

28 (7) Flat rate occupation taxes not using a millage or
29 percentage as a basis, ten dollars (\$10).

30 (8) Occupational privilege taxes, ten dollars (\$10).

1 (9) On admissions to ski facilities, ten percent. The tax
2 base upon which the tax shall be levied shall not exceed forty
3 percent of the cost of the lift ticket. The lift ticket shall
4 include all costs of admissions to the ski facility.

5 Except as otherwise provided in this act, at any time two
6 political subdivisions shall impose any one of the above taxes
7 on the same person, subject, business, transaction or privilege,
8 located within both such political subdivisions, during the same
9 year or part of the same year, under the authority of this act
10 then the tax levied by a political subdivision under the
11 authority of this act shall, during the time such duplication of
12 the tax exists, except as hereinafter otherwise provided, be
13 one-half of the rate, as above limited, and such one-half rate
14 shall become effective by virtue of the requirements of this act
15 from the day such duplication becomes effective without any
16 action on the part of the political subdivision imposing the tax
17 under the authority of this act. When any one of the above taxes
18 has been levied under the provisions of this act by one
19 political subdivision and a subsequent levy is made either for
20 the first time or is revived after a lapse of time by another
21 political subdivision on the same person, subject, business,
22 transaction or privilege at a rate that would make the combined
23 levies exceed the limit allowed by this subdivision, the tax of
24 the second political subdivision shall not become effective
25 until the end of the fiscal year for which the prior tax was
26 levied, unless:

27 (1) Notice indicating its intention to make such levy is
28 given to the first taxing body by the second taxing body as
29 follows: (i) when the notice is given to a school district it
30 shall be given at least forty-five days prior to the last day

1 fixed by law for the levy of its school taxes; (ii) when given
2 to any other political subdivision it shall be prior to the
3 first day of January immediately preceding, or if a last day for
4 the adoption of the budget is fixed by law, at least forty-five
5 days prior to such last day; or

6 (2) Unless the first taxing body shall indicate by
7 appropriate resolution its desire to waive notice requirements
8 in which case the levy of the second taxing body shall become
9 effective on such date as may be agreed upon by the two taxing
10 bodies.

11 It is the intent and purpose of this provision to limit rates
12 of taxes referred to in this section so that the entire burden
13 of one tax on a person, subject, business, transaction or
14 privilege shall not exceed the limitations prescribed in this
15 section: Provided, however, That any two political subdivisions
16 which impose any one of the above taxes, on the same person,
17 subject, business, transaction or privilege during the same year
18 or part of the same year may agree among themselves that,
19 instead of limiting their respective rates to one-half of the
20 maximum rate herein provided, they will impose respectively
21 different rates, the total of which shall not exceed the maximum
22 rate as above permitted.

23 Notwithstanding the provisions of this section, any city of
24 the second class A may enact a tax upon wages, salaries,
25 commissions and other earned income of individuals resident
26 therein, not exceeding one percent, even though a school
27 district levies a similar tax on the same person provided that
28 the aggregate of both taxes does not exceed two percent.

29 Section 2 3. This act shall take effect in 60 days.

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