

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1148 Session of
1989

INTRODUCED BY CORNELL AND TRELLO, APRIL 12, 1989

REFERRED TO COMMITTEE ON FINANCE, APRIL 12, 1989

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 prohibiting certain taxes on roller-skating rinks.

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

25 Section 1. Section 2(13) of the act of December 31, 1965
26 (P.L.1257, No.511), known as The Local Tax Enabling Act, added
27 July 9, 1987 (P.L.203, No.30), is amended to read:

1 Section 2. Delegation of Taxing Powers and Restrictions

2 Thereon.--The duly constituted authorities of the following
3 political subdivisions, cities of the second class, cities of
4 the second class A, cities of the third class, boroughs, towns,
5 townships of the first class, townships of the second class,
6 school districts of the second class, school districts of the
7 third class, and school districts of the fourth class, in all
8 cases including independent school districts, may, in their
9 discretion, by ordinance or resolution, for general revenue
10 purposes, levy, assess and collect or provide for the levying,
11 assessment and collection of such taxes as they shall determine
12 on persons, transactions, occupations, privileges, subjects and
13 personal property within the limits of such political
14 subdivisions, and upon the transfer of real property, or of any
15 interest in real property, situate within the political
16 subdivision levying and assessing the tax, regardless of where
17 the instruments making the transfers are made, executed or
18 delivered or where the actual settlements on such transfer take
19 place. The taxing authority may provide that the transferee
20 shall remain liable for any unpaid realty transfer taxes imposed
21 by virtue of this act. Each local taxing authority may, by
22 ordinance or resolution, exempt any person whose total income
23 from all sources is less than five thousand dollars (\$5,000) per
24 annum from the per capita or similar head tax, occupation tax
25 and occupational privilege tax, or earned income tax, or any
26 portion thereof, and may adopt regulations for the processing of
27 claims for exemptions. Such local authorities shall not have
28 authority by virtue of this act:

29 * * *

30 (13) To levy, assess or collect an amusement or admissions

1 tax on membership, membership dues, fees or assessments,
2 donations, contributions or monetary charges of any character
3 whatsoever paid by the general public, or a limited or selected
4 number thereof, for such persons to enter into any place,
5 indoors or outdoors, to engage in any activities, the
6 predominant purpose or nature of which is exercise, fitness,
7 health maintenance, improvement or rehabilitation, health or
8 nutrition education, or weight control, including, but not
9 limited to, roller-skating rinks.

10 Section 2. This act shall take effect immediately.