

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2274 Session of
1990

INTRODUCED BY MELIO, DALEY, KOSINSKI, McNALLY, PESCI, BILLOW,
LEVDANSKY, MORRIS, J. L. WRIGHT, DIETTERICK, TANGRETTI,
DeLUCA, PISTELLA, LAUGHLIN, TIGUE, TRICH, FOX, E. Z. TAYLOR,
JOHNSON, BUNT, FARMER, FREEMAN AND KASUNIC, FEBRUARY 5, 1990

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 5, 1990

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 exemptions from the per capita tax.

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

25 Section 1. The introductory paragraph of section 2 of the
26 act of December 31, 1965 (P.L.1257, No.511), known as The Local
27 Tax Enabling Act, amended October 11, 1984 (P.L.885, No.172), is

1 amended to read:

2 Section 2. Delegation of Taxing Powers and Restrictions

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

1 any per capita tax if the person's total income for all sources
2 is fifteen thousand dollars (\$15,000) or less per calendar year:

3 (1) A person sixty-five years of age or older or any person
4 whose spouse is sixty-five years of age or older.

5 (2) A person who is a widow or widower and is fifty years of
6 age or older.

7 (3) A permanently disabled person eighteen years of age or
8 older.

9 (b) In no case shall a local taxing authority levy a per
10 capita tax against anyone who is less than 18 years of age. Such
11 local authorities shall not have authority by virtue of this
12 act:

13 * * *

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