

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2929 Session of  
1992

INTRODUCED BY SERAFINI, JOHNSON, STABACK AND TOMLINSON,  
SEPTEMBER 22, 1992

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, SEPTEMBER 22, 1992

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 the levying and collection of certain taxes by  
23 cities of the second class A.

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

26 Section 1. The act of December 31, 1965 (P.L.1257, No.511),  
27 known as The Local Tax Enabling Act, is amended by adding a  
28 section to read:

1     Section 2.2. Limitation of Taxation Powers of Cities of the  
2     Second Class A.--No city of the second class A, regardless of  
3     form of government, may levy, assess or collect a tax on the  
4     earned income of nonresidents who are employed within such city.

5     Section 2. Any ordinance or resolution levying a tax in  
6     violation of this act is hereby abrogated.

7     Section 3. All acts and parts of acts are repealed insofar  
8     as they are inconsistent with this act.

9     Section 4. This act shall take effect immediately.