

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2252 Session of  
1995

INTRODUCED BY GLADECK, FARGO AND E. Z. TAYLOR, NOVEMBER 27, 1995

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, NOVEMBER 27, 1995

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 further providing for liability for the local realty transfer  
23 taxes.

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

26 Section 1. Section 2 introductory paragraph of the act of  
27 December 31, 1965 (P.L.1257, No.511), known as The Local Tax  
28 Enabling Act, amended October 11, 1984 (P.L.885, No.172), is  
29 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] shall provide that the  
20   [transferee] transferor shall remain liable for any unpaid  
21   realty transfer taxes imposed by virtue of this act. Each local  
22   taxing authority may, by ordinance or resolution, exempt any  
23   person whose total income from all sources is less than five  
24   thousand dollars (\$5,000) per annum from the per capita or  
25   similar head tax, occupation tax and occupational privilege tax,  
26   or earned income tax, or any portion thereof, and may adopt  
27   regulations for the processing of claims for exemptions. Such  
28   local authorities shall not have authority by virtue of this  
29   act:

30       \* \* \*

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