

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2799 Session of
2000

INTRODUCED BY DEMPSEY, GEIST, STETLER AND STURLA,
OCTOBER 3, 2000

REFERRED TO COMMITTEE ON URBAN AFFAIRS, OCTOBER 3, 2000

AN ACT

1 Amending the act of June 23, 1931 (P.L.932, No.317), entitled
2 "An act relating to cities of the third class; and amending,
3 revising, and consolidating the law relating thereto,"
4 authorizing the imposition of a municipal public services and
5 safety tax.

6 The General Assembly finds and declares as follows:

7 (1) Third class cities are employment centers within
8 which many businesses, government agencies and medical,
9 educational and cultural facilities are located.

10 (2) The cities provide public services and safety
11 functions to persons who are employed by these entities.

12 (3) Persons have come to expect and they utilize freely
13 these municipal services.

14 (4) The occupational privilege tax levied under the act
15 of December 31, 1965 (P.L.1257, No.511), known as The Local
16 Tax Enabling Act, generates revenue to pay for these
17 services.

18 (5) However, this tax has not been increased in 35 years
19 and the revenue collected under the tax has not kept pace

1 with the increasing real and inflationary costs of providing
2 these services.

3 The General Assembly of the Commonwealth of Pennsylvania
4 hereby enacts as follows:

5 Section 1. Section 2531 of the act of June 23, 1931
6 (P.L.932, No.317), known as The Third Class City Code, reenacted
7 and amended June 28, 1951 (P.L.662, No.164), is amended by
8 adding a clause to read:

9 Section 2531. Tax Levies.--Council may, by ordinance, levy
10 and provide for the collection of the following taxes:

11 * * *

12 6. A municipal public service and safety tax not to exceed
13 fifty dollars (\$50) per person per calendar year to support the
14 maintenance of, among others, streets, street lighting, police,
15 fire and emergency management services levied on all resident
16 and nonresident persons who work within the city provided that:

17 (i) If the city council chooses to levy a municipal public
18 service and safety tax, the city may not collect any portion of
19 the occupational privilege tax under the act of December 31,
20 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act."

21 (ii) The city council may exempt from a municipal public
22 service and safety tax any worker whose total income from all
23 sources is less than seven thousand five hundred dollars
24 (\$7,500) annually.

25 Section 2. The act of December 31, 1965 (P.L.1257, No.511),
26 known as The Local Tax Enabling Act, is repealed insofar as it
27 is inconsistent with this act.

28 Section 3. This act shall take effect in 60 days.