

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1423 Session of
2002

INTRODUCED BY ERICKSON, TOMLINSON, COSTA, CONTI, BELL, GERLACH,
GREENLEAF AND LEMMOND, APRIL 30, 2002

REFERRED TO URBAN AFFAIRS AND HOUSING, APRIL 30, 2002

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),
2 entitled, as amended, "An act empowering cities of the first
3 class to levy, assess and collect, or to provide for the
4 levying, assessment and collection of, certain additional
5 taxes for general revenue purposes; authorizing the
6 establishment of bureaus, and the appointment and
7 compensation of officers and employes to assess and collect
8 such taxes; and permitting penalties to be imposed and
9 enforced," providing for crediting of certain taxes paid by
10 nonresidents.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 1 of the act of August 5, 1932 (Sp.Sess.,
14 P.L.45, No.45), referred to as the Sterling Act, is amended by
15 adding a subsection to read:

16 Section 1. * * *

17 (d) Payment of any tax on salaries, wages, commissions or
18 other compensation to any political subdivision, other than the
19 city of the first class, by residents thereof shall be entitled
20 to and allowed as a deduction from the liability of such person
21 for any other tax on salaries, wages, commissions or other

1 compensation imposed by the city of the first class under the
2 authority of this act.

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