

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2305 Session of
2004

INTRODUCED BY HERMAN, GINGRICH, HENNESSEY, HARPER, McNAUGHTON,
DENLINGER, GEORGE, GRUCELA, HARRIS, METCALFE, R. MILLER,
NAILOR, SAYLOR, SCAVELLO, STERN, E. Z. TAYLOR AND YOUNGBLOOD,
JANUARY 27, 2004

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, MAY 11, 2004

AN ACT

1 Amending the act of June 22, 2001 (P.L.374, No.24), entitled, as
2 amended, "An act providing for optional occupation tax
3 replacement," further prohibiting occupation tax.

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

6 Section 1. Section 5 of the act of June 22, 2001 (P.L.374,
7 No.24), known as the Optional Occupation Tax Elimination Act, is
8 amended by adding a subsection to read:

9 Section 5. Occupation tax prohibited.

10 * * *

11 (a.1) New levies prohibited.--Notwithstanding any other
12 provision of law to the contrary, a political subdivision OR <—
13 COUNTY that does not levy an occupation tax as of January 1,
14 2004, is prohibited from levying an occupation tax.

15 * * *

16 Section 2. This act shall take effect immediately.