

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1462 Session of  
2014

INTRODUCED BY ARGALL AND RAFFERTY, SEPTEMBER 15, 2014

REFERRED TO FINANCE, SEPTEMBER 15, 2014

AN ACT

1 Amending the act of May 30, 1984 (P.L.345, No.69), entitled "An  
2 act to provide revenue for cities of the first class by  
3 authorizing and imposing a tax on persons engaging in certain  
4 businesses, professions, occupations, trades, vocations and  
5 commercial activities therein; providing for its levy and  
6 collection at the option of cities of the first class;  
7 conferring and imposing powers and duties on cities of the  
8 first class and the collector of city taxes in such cities;  
9 and prescribing penalties," further defining "business."

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

12 Section 1. The definition of "business" in section 2 of the  
13 act of May 30, 1984 (P.L.345, No.69), known as the First Class  
14 City Business Tax Reform Act, is amended to read:

15 Section 2. Definitions.

16 The following words and phrases when used in this act shall  
17 have the meanings given to them in this section unless the  
18 context clearly indicates otherwise:

19 \* \* \*

20 "Business." Carrying on or exercising, for gain or profit,  
21 within a city of the first class, any trade, business, including  
22 financial business as hereinafter defined, profession, vocation

1 or commercial activity or making sales to persons within such  
2 city of the first class. "Business" shall not include the  
3 following:

4 (1) Any business conducted by a nonprofit corporation or  
5 association organized for religious, charitable or  
6 educational purposes, the business of any political  
7 subdivision or of any authority created and organized under  
8 and pursuant to law of this Commonwealth.

9 (2) The specific business conducted by any public  
10 utility operating under the laws, rules and regulations  
11 administered by the Pennsylvania Public Utility Commission or  
12 conducted by a business subject to the jurisdiction of the  
13 Interstate Commerce Commission of furnishing or supplying  
14 service or services at the rates specified in its tariffs.

15 (3) The business of any insurance company, association  
16 or exchange, or any fraternal, benefit or beneficial society  
17 of any other state under the laws of which insurance  
18 companies, associations or exchanges or fraternal, benefit or  
19 beneficial societies of this Commonwealth doing business in  
20 such other state are subjected, by reason of the tax imposed  
21 by this act, to additional or further taxes, fines, penalties  
22 or license fees by such other state.

23 (3.1) The specific business conducted by any  
24 manufacturer of malt or brewed beverages as defined in  
25 section 102 of the act of April 12, 1951 (P.L.90, No.21),  
26 known as the Liquor Code, when engaged in the transportation,  
27 sale or delivery of malt or brewed beverages to a licensed  
28 importing distributor and acting under a license issued under  
29 the Liquor Code.

30 (4) Any employment for a wage or salary.

1       \* \* \*

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