

AMENDMENTS TO SENATE BILL NO. 653

Sponsor: SENATOR BROWNE

Printer's No. 1374

1 Amend Bill, page 2, lines 1 through 4, by striking out all of
2 said lines and inserting

3 Section 1. Section 313(a), Chapter 5 heading and section
4 505(a), (a.1), (b), (c), (j) and (l) of the act of December 31,
5 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act,
6 are amended to read:

7 Amend Bill, page 6, line 11, by inserting after "taxes"

8 enacted under this act

9 Amend Bill, page 6, line 13, by inserting after "district."

10 An appeals board established under this section shall be
11 the appropriate venue for any appeal of the following:

12 (i) Any tax provided for under this act, except a
13 tax upon the transfer of real property or an interest in
14 real property.

15 (ii) A tax levied on payroll amounts generated as a
16 result of business activity as authorized by this act or
17 any other act.

18 Amend Bill, page 6, by inserting between lines 19 and 20

19 (3.1) When an appeal is filed in the manner prescribed
20 by a tax collection committee, a copy of the appeal shall be
21 concurrently filed with the taxing jurisdiction named in the
22 appeal.

23 Amend Bill, page 7, by inserting between lines 14 and 15

24 Section 2. Section 509(k) of the act is amended and the
25 section is amended by adding a subsection to read:

26 Amend Bill, page 7, lines 19 through 21, by striking out all
27 of said lines and inserting

28 (1) no later than January 1, 2020, shall collect each
29 tax which is authorized under section 301.1 except a tax upon
30 the transfer of real property or an interest in real property
31 and a tax levied on payroll amounts generated as a result of

1 business activity as authorized by this act or any other act;
2 and

3 Amend Bill, page 7, line 26, by inserting a bracket before
4 the period after "law"

5 Amend Bill, page 7, line 26, by inserting after "law."

6], except taxes excluded from collection under paragraph
7 (1).

8 (k.1) Exception.--Notwithstanding subsection (k), a
9 political subdivision may retain its tax collection authority
10 over a mercantile or business privilege tax by resolution
11 adopted not less than 90 days prior to the effective date of
12 subsection (k) (1).

13 Amend Bill, page 7, line 27, by striking out "2" and
14 inserting

15 3

16 Amend Bill, page 7, lines 27 and 28, by striking out "and the
17 section is amended by adding a subsection"

18 Amend Bill, page 8, lines 2 and 3, by striking out all of
19 said lines

20 Amend Bill, page 8, line 4, by striking out "3" and inserting
21 4

22 Amend Bill, page 8, line 9, by striking out "4" and inserting
23 5

24 Amend Bill, page 8, line 9, by striking out "2019" and
25 inserting

26 2020