

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 227

Session of
1977

INTRODUCED BY BRUNNER AND VROON, FEBRUARY 9, 1977

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1977

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employes to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 providing that the payment of certain taxes to a school
23 district of the first class A shall be a credit against
24 certain other taxes.

25 The General Assembly of the Commonwealth of Pennsylvania
26 hereby enacts as follows:

27 Section 1. Section 14, act of December 31, 1965 (P.L.1257,
28 No.511), known as "The Local Tax Enabling Act," is amended by
29 adding a paragraph to read:

1 Section 14. Payment of Tax to Other Political Subdivisions
2 or States as Credit or Deduction; Withholding Tax.--* * *

3 Payment of any tax on salaries, wages, commissions, other
4 compensation or on net profits of business, professions or other
5 activities to a school district of the first class A by
6 residents thereof pursuant to an act of the General Assembly, or
7 pursuant to an ordinance or resolution passed or adopted under
8 the authority of an act of the General Assembly, shall be
9 credited to and allowed as a deduction from the liability of
10 such persons for any other like tax respectively on salaries,
11 wages, commissions, other compensation or on net profits of
12 business, professions or other activities imposed by any
13 political subdivision of this Commonwealth under the authority
14 of this act, other than the city of the second class and borough
15 contained in such school district.

16 Section 2. This act shall take effect immediately and shall
17 apply to all taxes paid on or after January 1, 1977.