

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1363 Session of
1983

INTRODUCED BY BROUJOS, MOWERY, COLE, KUKOVICH, D. R. WRIGHT,
COHEN, SHOWERS, NAHILL, COY, CALTAGIRONE, VAN HORNE, SCHEETZ,
FEE, ALDERETTE, LEVI AND KENNEDY, JULY 15, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JULY 15, 1983

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating, and changing the law relating
4 thereto," eliminating the occupation tax.

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

7 Section 1. The introductory paragraph of subsection A of
8 section 905 of the act of May 1, 1933 (P.L.103, No.69), known as
9 The Second Class Township Code, reenacted and amended July 10,
10 1947 (P.L.1481, No.567) and amended July 2, 1953 (P.L.354,
11 No.83), is amended and a subsection is added to read:

12 Section 905. Township and Special Tax Levies.--A. The board
13 of township supervisors may, by resolution, levy taxes upon all
14 real property [and upon all occupations, or upon real property
15 alone,] within the township made taxable for township purposes,
16 as ascertained by the last adjusted valuation for county
17 purposes, for the purposes and at the rates hereinafter
18 specified. All taxes shall be collected in cash.

1 * * *

2 D. Any board of supervisors which imposed an occupation tax
3 for the tax year during which this power to impose an occupation
4 tax was repealed by the Legislature and which is required, as a
5 result of the loss of projected revenues occurring from the
6 elimination of the occupation tax, to increase millage on real
7 estate or percentage of earned income taxable or both above the
8 limits permitted by statute may, without court order, increase
9 millage on real estate or percentage of tax on earned income or
10 both to provide sufficient estimated revenue in an amount equal
11 to the revenue estimated for the tax year prior to the first tax
12 year after the effective date of the elimination of occupation
13 tax plus five percent of such estimated revenue, for any tax
14 year subsequent to the year during which the occupation tax was
15 eliminated.

16 Section 2. This act shall take effect immediately.