
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1872 Session of
1984

INTRODUCED BY TRELLO, LASHINGER, F. E. TAYLOR, PETRONE, ARTY,
DeWEESE, GLADECK, PETERSON, CORNELL, D. R. WRIGHT, ALDERETTE,
COLAFELLA, LESCOVITZ, AFFLERBACH, CAPPABIANCA AND
J. L. WRIGHT, JANUARY 30, 1984

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, OCTOBER 1, 1984

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 further providing for taxes on admissions prices to ski
23 facilities; ~~AND~~ PROVIDING RESTRICTIONS ON MERCANTILE AND <—
24 BUSINESS GROSS RECEIPTS TAXES; AND EXCLUDING FROM THE <—
25 AUTHORITY TO LEVY REALTY TRANSFER TAXES TRANSFERS BETWEEN
26 BROTHERS AND SISTERS OR THEIR SPOUSES.

27 The General Assembly of the Commonwealth of Pennsylvania
28 hereby enacts as follows:

SECTION 1. SECTION 2 OF THE ACT OF DECEMBER 31, 1965
(P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, AMENDED
DECEMBER 21, 1967 (P.L.878, NO.391), JULY 1, 1981 (P.L.184,
NO.53), JUNE 23, 1982 (P.L.593, NO.168), AND NOVEMBER 26, 1982
(P.L.763, NO.217), IS AMENDED TO READ:

SECTION 2. DELEGATION OF TAXING POWERS AND RESTRICTIONS
THEREON.--THE DULY CONSTITUTED AUTHORITIES OF THE FOLLOWING
POLITICAL SUBDIVISIONS, CITIES OF THE SECOND CLASS, CITIES OF
THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGHs, TOWNS,
TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS,
SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE
THIRD CLASS, AND SCHOOL DISTRICTS OF THE FOURTH CLASS, IN ALL
CASES INCLUDING INDEPENDENT SCHOOL DISTRICTS, MAY, IN THEIR
DISCRETION, BY ORDINANCE OR RESOLUTION, FOR GENERAL REVENUE
PURPOSES, LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,
ASSESSMENT AND COLLECTION OF SUCH TAXES AS THEY SHALL DETERMINE
ON PERSONS, TRANSACTIONS, OCCUPATIONS, PRIVILEGES, SUBJECTS AND
PERSONAL PROPERTY WITHIN THE LIMITS OF SUCH POLITICAL
SUBDIVISIONS, AND UPON THE TRANSFER OF REAL PROPERTY, OR OF ANY
INTEREST IN REAL PROPERTY, SITUATE WITHIN THE POLITICAL
SUBDIVISION LEVYING AND ASSESSING THE TAX, REGARDLESS OF WHERE
THE INSTRUMENTS MAKING THE TRANSFERS ARE MADE, EXECUTED OR
DELIVERED OR WHERE THE ACTUAL SETTLEMENTS ON SUCH TRANSFER TAKE
PLACE. THE TAXING AUTHORITY MAY PROVIDE THAT THE TRANSFEREE
SHALL REMAIN LIABLE FOR ANY UNPAID REALTY TRANSFER TAXES IMPOSED
BY VIRTUE OF THIS ACT. EACH LOCAL TAXING AUTHORITY MAY, BY
ORDINANCE OR RESOLUTION, EXEMPT ANY PERSON WHOSE TOTAL INCOME
FROM ALL SOURCES IS LESS THAN FIVE THOUSAND DOLLARS (\$5,000) PER
ANNUM FROM THE PER CAPITA OR SIMILAR HEAD TAX, OCCUPATION TAX
AND OCCUPATIONAL PRIVILEGE TAX, OR EARNED INCOME TAX, OR ANY

1 PORTION THEREOF, AND MAY ADOPT REGULATIONS FOR THE PROCESSING OF
2 CLAIMS FOR EXEMPTIONS. SUCH LOCAL AUTHORITIES SHALL NOT HAVE
3 AUTHORITY BY VIRTUE OF THIS ACT:

4 (1) TO LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,
5 ASSESSMENT AND COLLECTION OF ANY TAX ON THE TRANSFER OF REAL
6 PROPERTY WHEN THE TRANSFER IS BY WILL OR MORTGAGE OR THE
7 INTTESTATE LAWS OF THIS COMMONWEALTH OR ON A TRANSFER BY THE
8 OWNER OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A BUILDER
9 OF NEW RESIDENTIAL PREMISES WHEN SUCH PREVIOUSLY OCCUPIED
10 RESIDENTIAL PREMISES IS TAKEN IN TRADE BY SUCH BUILDER AS PART
11 OF THE CONSIDERATION FROM THE PURCHASER OF A NEW PREVIOUSLY
12 UNOCCUPIED SINGLE FAMILY RESIDENTIAL PREMISES OR ON A TRANSFER
13 BETWEEN CORPORATIONS OPERATING HOUSING PROJECTS PURSUANT TO THE
14 HOUSING AND REDEVELOPMENT ASSISTANCE LAW AND THE SHAREHOLDERS
15 THEREOF, OR ON A TRANSFER BETWEEN NONPROFIT INDUSTRIAL
16 DEVELOPMENT AGENCIES AND INDUSTRIAL CORPORATIONS PURCHASING FROM
17 THEM, OR ON TRANSFER TO OR FROM NONPROFIT INDUSTRIAL DEVELOPMENT
18 AGENCIES, OR ON A TRANSFER BETWEEN HUSBAND AND WIFE, OR ON A
19 TRANSFER BETWEEN PERSONS WHO WERE PREVIOUSLY HUSBAND AND WIFE
20 BUT WHO HAVE SINCE BEEN DIVORCED; PROVIDED SUCH TRANSFER IS MADE
21 WITHIN THREE MONTHS OF THE DATE OF THE GRANTING OF THE FINAL
22 DECREE IN DIVORCE, OR THE DECREE OF EQUITABLE DISTRIBUTION OF
23 MARITAL PROPERTY, WHICHEVER IS LATER, AND THE PROPERTY OR
24 INTEREST THEREIN, SUBJECT TO SUCH TRANSFER, WAS ACQUIRED BY THE
25 HUSBAND AND WIFE, OR HUSBAND OR WIFE, PRIOR TO THE GRANTING OF
26 THE FINAL DECREE IN DIVORCE, OR ON A TRANSFER BETWEEN PARENT AND
27 CHILD OR THE SPOUSE OF SUCH A CHILD, OR BETWEEN PARENT AND
28 TRUSTEE FOR THE BENEFIT OF A CHILD OR THE SPOUSE OF SUCH CHILD,
29 OR ON A TRANSFER BETWEEN A GRANDPARENT AND GRANDCHILD OR THE
30 SPOUSE OF SUCH GRANDCHILD, OR ON A TRANSFER BETWEEN BROTHER AND

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1 SISTER OR BROTHER AND BROTHER OR SISTER AND SISTER OR THE SPOUSE
2 OF SUCH BROTHER OR SISTER, OR ON A TRANSFER TO A CONSERVANCY
3 WHICH POSSESSES A TAX-EXEMPT STATUS PURSUANT TO SECTION
4 501(C)(3) OF THE INTERNAL REVENUE CODE, AND WHICH HAS AS ITS
5 PRIMARY PURPOSE THE PRESERVATION OF LAND FOR HISTORIC,
6 RECREATIONAL, SCENIC, AGRICULTURAL OR OPEN SPACE OPPORTUNITIES,
7 BY AND BETWEEN A PRINCIPAL AND STRAW PARTY FOR THE PURPOSE OF
8 PLACING A MORTGAGE OR GROUND RENT UPON THE PREMISES, OR ON A
9 CORRECTIONAL DEED WITHOUT CONSIDERATION, OR ON A TRANSFER TO THE
10 UNITED STATES, THE COMMONWEALTH OF PENNSYLVANIA, OR TO ANY OF
11 THEIR INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS, BY
12 GIFT, DEDICATION OR DEED IN LIEU OF CONDEMNATION, OR DEED OF
13 CONFIRMATION IN CONNECTION WITH CONDEMNATION PROCEEDINGS, OR
14 RECONVEYANCE BY THE CONDEMNING BODY OF THE PROPERTY CONDEMNED TO
15 THE OWNER OF RECORD AT THE TIME OF CONDEMNATION WHICH
16 RECONVEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS PROVIDED SAID
17 RECONVEYANCE IS MADE WITHIN ONE YEAR FROM THE DATE OF
18 CONDEMNATION, LEASES, OR ON A CONVEYANCE TO A TRUSTEE UNDER A
19 RECORDED TRUST AGREEMENT FOR THE EXPRESS PURPOSE OF HOLDING
20 TITLE IN TRUST AS SECURITY FOR A DEBT CONTRACTED AT THE TIME OF
21 THE CONVEYANCE UNDER WHICH THE TRUSTEE IS NOT THE LENDER AND
22 REQUIRING THE TRUSTEE TO MAKE RECONVEYANCE TO THE GRANTOR-
23 BORROWER UPON THE REPAYMENT OF THE DEBT, OR IN ANY SHERIFF SALE
24 INSTITUTED BY A MORTGAGEE IN WHICH THE PURCHASER OF SAID SHERIFF
25 SALE IS THE MORTGAGEE WHO INSTITUTED SAID SALE, OR ON A
26 PRIVILEGE, TRANSACTION, SUBJECT, OCCUPATION OR PERSONAL PROPERTY
27 WHICH IS NOW OR DOES HEREAFTER BECOME SUBJECT TO A STATE TAX OR
28 LICENSE FEE;

29 (2) TO LEVY, ASSESS OR COLLECT A TAX ON THE GROSS RECEIPTS
30 FROM UTILITY SERVICE OF ANY PERSON OR COMPANY WHOSE RATES AND

1 SERVICES ARE FIXED AND REGULATED BY THE PENNSYLVANIA PUBLIC
2 UTILITY COMMISSION OR ON ANY PUBLIC UTILITY SERVICES RENDERED BY
3 ANY SUCH PERSON OR COMPANY OR ON ANY PRIVILEGE OR TRANSACTION
4 INVOLVING THE RENDERING OF ANY SUCH PUBLIC UTILITY SERVICE;

5 (3) EXCEPT ON SALES OF ADMISSION TO PLACES OF AMUSEMENT OR
6 ON SALES OR OTHER TRANSFERS OF TITLE OR POSSESSION OF PROPERTY,
7 TO LEVY, ASSESS OR COLLECT A TAX ON THE PRIVILEGE OF EMPLOYING
8 SUCH TANGIBLE PROPERTY AS IS NOW OR DOES HEREAFTER BECOME
9 SUBJECT TO A STATE TAX; AND FOR THE PURPOSES OF THIS CLAUSE,
10 REAL PROPERTY RENTED FOR CAMPING PURPOSES SHALL NOT BE
11 CONSIDERED A PLACE OF AMUSEMENT.

12 (4) TO LEVY, ASSESS AND COLLECT A TAX ON GOODS AND ARTICLES
13 MANUFACTURED IN SUCH POLITICAL SUBDIVISION OR ON THE BY-PRODUCTS
14 OF MANUFACTURE, OR ON MINERALS, TIMBER, NATURAL RESOURCES AND
15 FARM PRODUCTS PRODUCED IN SUCH POLITICAL SUBDIVISION OR ON THE
16 PREPARATION OR PROCESSING THEREOF FOR USE OR MARKET, OR ON ANY
17 PRIVILEGE, ACT OR TRANSACTION RELATED TO THE BUSINESS OF
18 MANUFACTURING, THE PRODUCTION, PREPARATION OR PROCESSING OF
19 MINERALS, TIMBER AND NATURAL RESOURCES, OR FARM PRODUCTS, BY
20 MANUFACTURERS, BY PRODUCERS AND BY FARMERS WITH RESPECT TO THE
21 GOODS, ARTICLES AND PRODUCTS OF THEIR OWN MANUFACTURE,
22 PRODUCTION OR GROWTH, OR ON ANY PRIVILEGE, ACT OR TRANSACTION
23 RELATING TO THE BUSINESS OF PROCESSING BY-PRODUCTS OF
24 MANUFACTURE, OR ON THE TRANSPORTATION, LOADING, UNLOADING OR
25 DUMPING OR STORAGE OF SUCH GOODS, ARTICLES, PRODUCTS OR BY-
26 PRODUCTS; EXCEPT THAT LOCAL AUTHORITIES MAY LEVY, ASSESS AND
27 COLLECT TAXES ON THE OCCUPATION, OCCUPATIONAL PRIVILEGE, PER
28 CAPITA AND EARNED INCOME OR NET PROFITS OF NATURAL PERSONS
29 ENGAGED IN THE ABOVE ACTIVITIES WHETHER DOING BUSINESS AS
30 INDIVIDUAL PROPRIETORSHIP OR AS MEMBERS OF PARTNERSHIPS OR OTHER

1 ASSOCIATIONS;

2 (5) TO LEVY, ASSESS OR COLLECT A TAX ON SALARIES, WAGES,
3 COMMISSIONS, COMPENSATION AND EARNED INCOME OF NONRESIDENTS OF
4 THE POLITICAL SUBDIVISIONS: PROVIDED, THAT THIS LIMITATION (5)
5 SHALL APPLY ONLY TO SCHOOL DISTRICTS OF THE SECOND, THIRD AND
6 FOURTH CLASSES;

7 (6) TO LEVY, ASSESS OR COLLECT A TAX ON PERSONAL PROPERTY
8 SUBJECT TO TAXATION BY COUNTIES OR ON PERSONAL PROPERTY OWNED BY
9 PERSONS, ASSOCIATIONS AND CORPORATIONS SPECIFICALLY EXEMPTED BY
10 LAW FROM TAXATION UNDER THE COUNTY PERSONAL PROPERTY TAX LAW:
11 PROVIDED, THAT THIS LIMITATION (6) SHALL NOT APPLY TO CITIES OF
12 THE SECOND CLASS;

13 (7) TO LEVY, ASSESS OR COLLECT A TAX ON MEMBERSHIP IN OR
14 MEMBERSHIP DUES, FEES OR ASSESSMENT OF CHARITABLE, RELIGIOUS,
15 BENEFICIAL OR NONPROFIT ORGANIZATIONS INCLUDING BUT NOT LIMITED
16 TO SPORTSMENS, RECREATIONAL, GOLF AND TENNIS CLUBS, GIRL AND BOY
17 SCOUT TROOPS AND COUNCILS;

18 (8) TO LEVY, ASSESS OR COLLECT ANY TAX ON A MOBILEHOME OR
19 HOUSE TRAILER SUBJECT TO A REAL PROPERTY TAX UNLESS THE SAME TAX
20 IS LEVIED, ASSESSED AND COLLECTED ON OTHER REAL PROPERTY IN THE
21 POLITICAL SUBDIVISION.

22 (9) TO LEVY, ASSESS OR COLLECT ANY TAX ON INDIVIDUALS FOR
23 THE PRIVILEGE OF ENGAGING IN AN OCCUPATION (OCCUPATIONAL
24 PRIVILEGE TAX) EXCEPT THAT SUCH A TAX MAY BE LEVIED, ASSESSED
25 AND COLLECTED ONLY BY THE POLITICAL SUBDIVISION OF THE
26 TAXPAYER'S PLACE OF EMPLOYMENT.

27 PAYMENT OF ANY OCCUPATIONAL PRIVILEGE TAX TO ANY POLITICAL
28 SUBDIVISION BY ANY PERSON PURSUANT TO AN ORDINANCE OR RESOLUTION
29 PASSED OR ADOPTED UNDER THE AUTHORITY OF THIS ACT SHALL BE
30 LIMITED TO TEN DOLLARS (\$10) ON EACH PERSON FOR EACH CALENDAR

1 YEAR.

2 THE SITUS OF SUCH TAX SHALL BE THE PLACE OF EMPLOYMENT, BUT,
3 IN THE EVENT A PERSON IS ENGAGED IN MORE THAN ONE OCCUPATION, OR
4 AN OCCUPATION WHICH REQUIRES HIS WORKING IN MORE THAN ONE
5 POLITICAL SUBDIVISION DURING THE CALENDAR YEAR, THE PRIORITY OF
6 CLAIM TO COLLECT SUCH OCCUPATIONAL PRIVILEGE TAX SHALL BE IN THE
7 FOLLOWING ORDER: FIRST, THE POLITICAL SUBDIVISION IN WHICH A
8 PERSON MAINTAINS HIS PRINCIPAL OFFICE OR IS PRINCIPALLY
9 EMPLOYED; SECOND, THE POLITICAL SUBDIVISION IN WHICH THE PERSON
10 RESIDES AND WORKS, IF SUCH A TAX IS LEVIED BY THAT POLITICAL
11 SUBDIVISION; THIRD, THE POLITICAL SUBDIVISION IN WHICH A PERSON
12 IS EMPLOYED AND WHICH IMPOSES THE TAX NEAREST IN MILES TO THE
13 PERSON'S HOME. THE PLACE OF EMPLOYMENT SHALL BE DETERMINED AS OF
14 THE DAY THE TAXPAYER FIRST BECOMES SUBJECT TO THE TAX DURING THE
15 CALENDAR YEAR.

16 IT IS THE INTENT OF THIS PROVISION THAT NO PERSON SHALL PAY
17 MORE THAN TEN DOLLARS (\$10) IN ANY CALENDAR YEAR AS AN
18 OCCUPATIONAL PRIVILEGE TAX IRRESPECTIVE OF THE NUMBER OF
19 POLITICAL SUBDIVISIONS WITHIN WHICH SUCH PERSON MAY BE EMPLOYED
20 WITHIN ANY GIVEN CALENDAR YEAR.

21 IN CASE OF DISPUTE, A TAX RECEIPT OF THE TAXING AUTHORITY FOR
22 THAT CALENDAR YEAR DECLARING THAT THE TAXPAYER HAS MADE PRIOR
23 PAYMENT WHICH CONSTITUTES PRIMA FACIE CERTIFICATION OF PAYMENT
24 TO ALL OTHER POLITICAL SUBDIVISIONS.

25 (10) TO LEVY, ASSESS OR COLLECT A TAX ON ADMISSIONS TO
26 MOTION PICTURE THEATRES: PROVIDED, THAT THIS LIMITATION (10)
27 SHALL NOT APPLY TO CITIES OF THE SECOND CLASS.

28 (11) TO LEVY, ASSESS OR COLLECT A TAX ON THE CONSTRUCTION OF
29 OR IMPROVEMENT TO RESIDENTIAL DWELLINGS OR UPON THE APPLICATION
30 FOR OR ISSUANCE OF PERMITS FOR THE CONSTRUCTION OF OR

1 IMPROVEMENTS TO RESIDENTIAL DWELLINGS.

2 (12) TO LEVY, ASSESS AND COLLECT A MERCANTILE OR BUSINESS
3 PRIVILEGE TAX ON GROSS RECEIPTS OR PART THEREOF WHICH ARE: (I)
4 DISCOUNTS ALLOWED TO PURCHASERS AS CASH DISCOUNTS FOR PROMPT
5 PAYMENT OF THEIR BILLS; (II) CHARGES ADVANCED BY A SELLER FOR
6 FREIGHT, DELIVERY OR OTHER TRANSPORTATION FOR THE PURCHASER IN
7 ACCORDANCE WITH THE TERMS OF A CONTRACT OF SALE; (III) RECEIVED
8 UPON THE SALE OF AN ARTICLE OF PERSONAL PROPERTY WHICH WAS
9 ACQUIRED BY THE SELLER AS A TRADE-IN TO THE EXTENT THAT THE
10 GROSS RECEIPTS IN THE SALE OF THE ARTICLE TAKEN IN TRADE DOES
11 NOT EXCEED THE AMOUNT OF TRADE-IN ALLOWANCE MADE IN ACQUIRING
12 SUCH ARTICLE; (IV) REFUNDS, CREDITS OR ALLOWANCES GIVEN TO A
13 PURCHASER ON ACCOUNT OF DEFECTS IN GOODS SOLD OR MERCHANDISE
14 RETURNED; (V) PENNSYLVANIA SALES TAX; (VI) BASED ON THE VALUE OF
15 EXCHANGES OR TRANSFERS BETWEEN ONE SELLER AND ANOTHER SELLER WHO
16 TRANSFERS PROPERTY WITH THE UNDERSTANDING THAT PROPERTY OF AN
17 IDENTICAL DESCRIPTION WILL BE RETURNED AT A SUBSEQUENT DATE;
18 HOWEVER, WHEN SELLERS ENGAGED IN SIMILAR LINES OF BUSINESS
19 EXCHANGE PROPERTY AND ONE OF THEM MAKES PAYMENT TO THE OTHER IN
20 ADDITION TO THE PROPERTY EXCHANGED, THE ADDITIONAL PAYMENT
21 RECEIVED MAY BE INCLUDED IN THE GROSS RECEIPTS OF THE SELLER
22 RECEIVING SUCH ADDITIONAL CASH PAYMENTS; (VII) OF SELLERS FROM
23 SALES TO OTHER SELLERS IN THE SAME LINE WHERE THE SELLER
24 TRANSFERS THE TITLE OR POSSESSION AT THE SAME PRICE FOR WHICH
25 THE SELLER ACQUIRED THE MERCHANDISE; OR (VIII) TRANSFERS BETWEEN
26 ONE DEPARTMENT, BRANCH OR DIVISION OF A CORPORATION OR OTHER
27 BUSINESS ENTITY OF GOODS, WARES AND MERCHANDISE TO ANOTHER
28 DEPARTMENT, BRANCH OR DIVISION OF THE SAME CORPORATION OR
29 BUSINESS ENTITY AND WHICH ARE RECORDED ON THE BOOKS TO REFLECT
30 SUCH INTERDEPARTMENTAL TRANSACTIONS.

1 Section 2. Section 8 of the act of ~~December 31, 1965~~
2 ~~(P.L.1257, No.511), known as The Local Tax Enabling Act,~~ amended
3 December 27, 1967 (P.L.894, No.404), is amended to read:

4 Section 8. Limitations on Rates of Specific Taxes.--No taxes
5 levied under the provisions of this act shall be levied by any
6 political subdivision on the following subjects exceeding the
7 rates specified in this section:

8 (1) Per capita, poll or other similar head taxes, ten
9 dollars (\$10).

10 (2) On each dollar of the whole volume of business
11 transacted by wholesale dealers in goods, wares and merchandise,
12 one mill, by retail dealers in goods, wares and merchandise and
13 by proprietors of restaurants or other places where food, drink
14 and refreshments are served, one and one-half mills; except in
15 cities of the second class, where rates shall not exceed one
16 mill on wholesale dealers and two mills on retail dealers and
17 proprietors. No such tax shall be levied on the dollar volume of
18 business transacted by wholesale and retail dealers derived from
19 the resale of goods, wares and merchandise, taken by any dealer
20 as a trade-in or as part payment for other goods, wares and
21 merchandise, except to the extent that the resale price exceeds
22 the trade-in allowance.

23 (3) On wages, salaries, commissions and other earned income
24 of individuals, one percent.

25 (4) On retail sales involving the transfer of title or
26 possession of tangible personal property, two percent.

27 (5) On the transfer of real property, one percent.

28 (6) On admissions to places of amusement, athletic events
29 and the like, and on motion picture theatres in cities of the
30 second class, ten percent.

1 (7) Flat rate occupation taxes not using a millage or
2 percentage as a basis, ten dollars (\$10).

3 (8) Occupational privilege taxes, ten dollars (\$10).

4 (9) On admissions to ski facilities, ten percent. The tax
5 base upon which the tax shall be levied shall not exceed forty
6 percent of the cost of the lift ticket. The lift ticket shall
7 include all costs of admissions to the ski facility.

8 Except as otherwise provided in this act, at any time two
9 political subdivisions shall impose any one of the above taxes
10 on the same person, subject, business, transaction or privilege,
11 located within both such political subdivisions, during the same
12 year or part of the same year, under the authority of this act
13 then the tax levied by a political subdivision under the
14 authority of this act shall, during the time such duplication of
15 the tax exists, except as hereinafter otherwise provided, be
16 one-half of the rate, as above limited, and such one-half rate
17 shall become effective by virtue of the requirements of this act
18 from the day such duplication becomes effective without any
19 action on the part of the political subdivision imposing the tax
20 under the authority of this act. When any one of the above taxes
21 has been levied under the provisions of this act by one
22 political subdivision and a subsequent levy is made either for
23 the first time or is revived after a lapse of time by another
24 political subdivision on the same person, subject, business,
25 transaction or privilege at a rate that would make the combined
26 levies exceed the limit allowed by this subdivision, the tax of
27 the second political subdivision shall not become effective
28 until the end of the fiscal year for which the prior tax was
29 levied, unless:

30 (1) Notice indicating its intention to make such levy is

1 given to the first taxing body by the second taxing body as
2 follows: (i) when the notice is given to a school district it
3 shall be given at least forty-five days prior to the last day
4 fixed by law for the levy of its school taxes; (ii) when given
5 to any other political subdivision it shall be prior to the
6 first day of January immediately preceding, or if a last day for
7 the adoption of the budget is fixed by law, at least forty-five
8 days prior to such last day; or

9 (2) Unless the first taxing body shall indicate by
10 appropriate resolution its desire to waive notice requirements
11 in which case the levy of the second taxing body shall become
12 effective on such date as may be agreed upon by the two taxing
13 bodies.

14 It is the intent and purpose of this provision to limit rates
15 of taxes referred to in this section so that the entire burden
16 of one tax on a person, subject, business, transaction or
17 privilege shall not exceed the limitations prescribed in this
18 section: Provided, however, That any two political subdivisions
19 which impose any one of the above taxes, on the same person,
20 subject, business, transaction or privilege during the same year
21 or part of the same year may agree among themselves that,
22 instead of limiting their respective rates to one-half of the
23 maximum rate herein provided, they will impose respectively
24 different rates, the total of which shall not exceed the maximum
25 rate as above permitted.

26 Notwithstanding the provisions of this section, any city of
27 the second class A may enact a tax upon wages, salaries,
28 commissions and other earned income of individuals resident
29 therein, not exceeding one percent, even though a school
30 district levies a similar tax on the same person provided that

1 the aggregate of both taxes does not exceed two percent.

2 Section ~~2~~ 3. This act shall take effect in 60 days.

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