

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

SENATE BILL

No. 157      Session of  
2005

---

INTRODUCED BY ARMSTRONG, VANCE, GORDNER, THOMPSON, PILEGGI,  
EARLL, COSTA, KASUNIC, ORIE, LOGAN, ROBBINS, WONDERLING,  
BOSCOLA, M. WHITE, WAUGH, WENGER, FUMO, PIPPY AND D. WHITE,  
FEBRUARY 2, 2005

---

AMENDMENTS TO SENATE AMENDMENTS, HOUSE OF REPRESENTATIVES,  
JUNE 13, 2006

---

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 employees 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 delegation of taxing powers and  
23 restrictions thereon; providing for local services taxes;  
24 repealing provisions relating to emergency and municipal  
25 services taxes and to continuation of occupational privilege  
26 taxes; further providing for collection of and restricted use  
27 of certain taxes; and making editorial changes.

28 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. Section 2 of the act of December 31, 1965  
3 (P.L.1257, No.511), known as The Local Tax Enabling Act, amended  
4 December 1, 2004 (P.L.1729, No.222), is amended to read:

5 Section 2. Delegation of Taxing Powers and Restrictions  
6 Thereon.--The duly constituted authorities of the following  
7 political subdivisions, cities of the second class, cities of  
8 the second class A, cities of the third class, boroughs, towns,  
9 townships of the first class, townships of the second class,  
10 school districts of the second class, school districts of the  
11 third class, and school districts of the fourth class, in all  
12 cases including independent school districts, may, in their  
13 discretion, by ordinance or resolution, for general revenue  
14 purposes, levy, assess and collect or provide for the levying,  
15 assessment and collection of such taxes as they shall determine  
16 on persons, transactions, occupations, privileges, subjects and  
17 personal property within the limits of such political  
18 subdivisions, and upon the transfer of real property, or of any  
19 interest in real property, situate within the political  
20 subdivision levying and assessing the tax, regardless of where  
21 the instruments making the transfers are made, executed or  
22 delivered or where the actual settlements on such transfer take  
23 place. The taxing authority may provide that the transferee  
24 shall remain liable for any unpaid realty transfer taxes imposed  
25 by virtue of this act. Each local taxing authority may, by  
26 ordinance or resolution, exempt any person whose total income  
27 from all sources is less than twelve thousand dollars (\$12,000)  
28 per annum from the per capita or similar head tax, occupation  
29 tax [and emergency and municipal services tax], or earned income  
30 tax, or any portion thereof, and may adopt regulations for the

1 processing of claims for exemptions. ~~Each political subdivision~~  
2 ~~shall by ordinance or resolution exempt any person from the~~  
3 ~~local services tax whose total income from all sources is less~~  
4 ~~than twelve thousand dollars (\$12,000) for the calendar year in~~  
5 ~~which the local services tax is levied, and shall adopt~~  
6 ~~regulations for the processing of refund claims for a local~~  
7 ~~services tax paid by any person who is eligible for the~~  
8 ~~exemption. The regulations shall be consistent with 53 Pa.C.S.~~  
9 ~~§§ 8425 (relating to refunds of overpayments) and 8426 (relating~~  
10 ~~to interest on overpayment). The date of overpayment for a local~~  
11 ~~services tax shall be the date the tax was deducted and withheld~~  
12 ~~at source. Refunds made within seventy five days of a refund~~  
13 ~~request or seventy five days after the last day the employer is~~  
14 ~~required to remit the local services tax for the last quarter of~~  
15 ~~the calendar year under section 9 of this act, whichever is~~  
16 ~~later, shall not be subject to interest imposed under 53 Pa.C.S.~~  
17 ~~§ 8426. It is the intent of this section that a political~~  
18 ~~subdivision or its tax officer determine eligibility for the~~  
19 ~~exemption and provide refunds to exempt persons from the local~~  
20 ~~services tax and that employers shall not be responsible for~~  
21 ~~processing the exemption or exempting any employe from the local~~  
22 ~~services tax. For purposes of this section, "income from all~~  
23 ~~sources" shall mean "income" as defined in section 3 of the act~~  
24 ~~of March 11, 1971 (P.L.104, No.3), known as the Senior Citizens~~  
25 ~~Rebate and Assistance Act. The Department of Community and~~  
26 ~~Economic Development shall develop uniform forms to be used by~~  
27 ~~political subdivisions to facilitate the refund of the tax to~~  
28 ~~any person eligible for the exemption. Such local authorities~~  
29 shall not have authority by virtue of this act:

- 30 (1) To levy, assess and collect or provide for the levying,

1 assessment and collection of any tax on the transfer of real  
2 property when the transfer is by will or mortgage or the  
3 intestate laws of this Commonwealth or on a transfer by the  
4 owner of previously occupied residential premises to a builder  
5 of new residential premises when such previously occupied  
6 residential premises is taken in trade by such builder as part  
7 of the consideration from the purchaser of a new previously  
8 unoccupied single family residential premises or on a transfer  
9 between corporations operating housing projects pursuant to the  
10 housing and redevelopment assistance law and the shareholders  
11 thereof, or on a transfer between nonprofit industrial  
12 development agencies and industrial corporations purchasing from  
13 them, or on transfer to or from nonprofit industrial development  
14 agencies, or on a transfer between husband and wife, or on a  
15 transfer between persons who were previously husband and wife  
16 but who have since been divorced; provided such transfer is made  
17 within three months of the date of the granting of the final  
18 decree in divorce, or the decree of equitable distribution of  
19 marital property, whichever is later, and the property or  
20 interest therein, subject to such transfer, was acquired by the  
21 husband and wife, or husband or wife, prior to the granting of  
22 the final decree in divorce, or on a transfer between parent and  
23 child or the spouse of such a child, or between parent and  
24 trustee for the benefit of a child or the spouse of such child,  
25 or on a transfer between a grandparent and grandchild or the  
26 spouse of such grandchild, or on a transfer between brother and  
27 sister or brother and brother or sister and sister or the spouse  
28 of such brother or sister, or on a transfer to a conservancy  
29 which possesses a tax-exempt status pursuant to section  
30 501(c)(3) of the Internal Revenue Code, and which has as its

1 primary purpose the preservation of land for historic,  
2 recreational, scenic, agricultural or open space opportunities,  
3 by and between a principal and straw party for the purpose of  
4 placing a mortgage or ground rent upon the premises, or on a  
5 correctional deed without consideration, or on a transfer to the  
6 United States, the Commonwealth of Pennsylvania, or to any of  
7 their instrumentalities, agencies or political subdivisions, by  
8 gift, dedication or deed in lieu of condemnation, or deed of  
9 confirmation in connection with condemnation proceedings, or  
10 reconveyance by the condemning body of the property condemned to  
11 the owner of record at the time of condemnation which  
12 reconveyance may include property line adjustments provided said  
13 reconveyance is made within one year from the date of  
14 condemnation, leases, or on a conveyance to a trustee under a  
15 recorded trust agreement for the express purpose of holding  
16 title in trust as security for a debt contracted at the time of  
17 the conveyance under which the trustee is not the lender and  
18 requiring the trustee to make reconveyance to the grantor-  
19 borrower upon the repayment of the debt, or a transfer within a  
20 family from a sole proprietor family member to a family farm  
21 corporation, or in any sheriff sale instituted by a mortgagee in  
22 which the purchaser of said sheriff sale is the mortgagee who  
23 instituted said sale, or on a privilege, transaction, subject,  
24 occupation or personal property which is now or does hereafter  
25 become subject to a State tax or license fee;

26 (2) To levy, assess or collect a tax on the gross receipts  
27 from utility service of any person or company whose rates and  
28 services are fixed and regulated by the Pennsylvania Public  
29 Utility Commission or on any public utility services rendered by  
30 any such person or company or on any privilege or transaction

1 involving the rendering of any such public utility service;

2 (3) Except on sales of admission to places of amusement or  
3 on sales or other transfers of title or possession of property,  
4 to levy, assess or collect a tax on the privilege of employing  
5 such tangible property as is now or does hereafter become  
6 subject to a State tax; and for the purposes of this clause,  
7 real property rented for camping purposes shall not be  
8 considered a place of amusement.

9 (4) To levy, assess and collect a tax on goods and articles  
10 manufactured in such political subdivision or on the by-products  
11 of manufacture, or on minerals, timber, natural resources and  
12 farm products produced in such political subdivision or on the  
13 preparation or processing thereof for use or market, or on any  
14 privilege, act or transaction related to the business of  
15 manufacturing, the production, preparation or processing of  
16 minerals, timber and natural resources, or farm products, by  
17 manufacturers, by producers and by farmers with respect to the  
18 goods, articles and products of their own manufacture,  
19 production or growth, or on any privilege, act or transaction  
20 relating to the business of processing by-products of  
21 manufacture, or on the transportation, loading, unloading or  
22 dumping or storage of such goods, articles, products or by-  
23 products; except that local authorities may levy, assess and  
24 collect [an emergency and municipal] a local services tax and  
25 taxes on the occupation, per capita and earned income or net  
26 profits of natural persons engaged in the above activities  
27 whether doing business as individual proprietorship or as  
28 members of partnerships or other associations;

29 (5) To levy, assess or collect a tax on salaries, wages,  
30 commissions, compensation and earned income of nonresidents of

1 the political subdivisions: Provided, That this limitation (5)  
2 shall apply only to school districts of the second, third and  
3 fourth classes;

4 (6) To levy, assess or collect a tax on personal property  
5 subject to taxation by counties or on personal property owned by  
6 persons, associations and corporations specifically exempted by  
7 law from taxation under the county personal property tax law:  
8 Provided, That this limitation (6) shall not apply to cities of  
9 the second class;

10 (7) To levy, assess or collect a tax on membership in or  
11 membership dues, fees or assessment of charitable, religious,  
12 beneficial or nonprofit organizations including but not limited  
13 to sportsmens, recreational, golf and tennis clubs, girl and boy  
14 scout troops and councils;

15 (8) To levy, assess or collect any tax on a mobilehome or  
16 house trailer subject to a real property tax unless the same tax  
17 is levied, assessed and collected on other real property in the  
18 political subdivision.

19 (9) To levy, assess or collect any tax on individuals for  
20 the privilege of engaging in an occupation (~~emergency and~~ <—  
21 ~~municipal local services tax~~) [(EMERGENCY AND MUNICIPAL <—  
22 SERVICES TAX)] except that such a tax (A LOCAL SERVICES TAX) may <—  
23 be levied, assessed and collected only by the political  
24 subdivision of the taxpayer's place of employment.

25 [Payment of any emergency and municipal services tax to any  
26 political subdivision by any person pursuant to an ordinance or  
27 resolution passed or adopted under the authority of this act  
28 shall be no less than ten dollars (\$10) nor more than fifty-two  
29 dollars (\$52) on each person for each calendar year.

30 The situs of such tax shall be the place of employment, but,

1 in the event a person is engaged in more than one occupation, or  
2 an occupation which requires his working in more than one  
3 political subdivision during the calendar year, the priority of  
4 claim to collect such emergency and municipal services tax shall  
5 be in the following order: first, the political subdivision in  
6 which a person maintains his principal office or is principally  
7 employed; second, the political subdivision in which the person  
8 resides and works, if such a tax is levied by that political  
9 subdivision; third, the political subdivision in which a person  
10 is employed and which imposes the tax nearest in miles to the  
11 person's home. The place of employment shall be determined as of  
12 the day the taxpayer first becomes subject to the tax during the  
13 calendar year.

14 It is the intent of this provision that no person shall pay  
15 more than fifty-two dollars (\$52) in any calendar year as an  
16 emergency and municipal services tax irrespective of the number  
17 of political subdivisions within which such person may be  
18 employed within any given calendar year.

19 In case of dispute, a tax receipt of the taxing authority for  
20 that calendar year declaring that the taxpayer has made prior  
21 payment which constitutes prima facie certification of payment  
22 to all other political subdivisions.] The following apply:

23 (i) ~~For~~ EXCEPT AS PROVIDED IN SUBCLAUSE (XI), FOR any <—  
24 payroll period in a calendar year, a political subdivision  
25 levying a local services tax pursuant to an ordinance or a  
26 resolution under the authority of this act shall collect no more  
27 than the pro rata share of the tax levied on a person for a  
28 calendar year determined by dividing the tax levied on a person  
29 for the calendar year by the number of payroll periods  
30 established by the employer for the calendar year. For purposes



1 of determining the pro rata share, employers shall round down  
2 the amount of the tax collected each payroll period to the  
3 nearest one-hundredth of a dollar. The local services tax shall  
4 be no more than fifty-two dollars (\$52) on each person for each  
5 calendar year, irrespective of the number of political  
6 subdivisions within which a person may be employed.

7 (ii) If a school district levied and collected an emergency  
8 and municipal services tax on the effective date of this  
9 subclause, the school district may continue to levy a local  
10 services tax in the same amount the school district collected on  
11 the effective date of this subclause, subject to the pro rata  
12 limitation based on payroll periods of subclause (i). However, <—  
13 if a municipality located in whole or in part within the school  
14 district subsequently levies the A local services tax, the <—  
15 school district may only collect five dollars (\$5) on taxpayers  
16 employed within the municipality each calendar year, subject to  
17 the limitations of this clause. A school district that did not  
18 levy or collect a local AN EMERGENCY AND MUNICIPAL services tax <—  
19 on the effective date of this subclause shall be prohibited from  
20 levying a local services tax. If a school district and a  
21 municipality located in whole or in part within the school  
22 district both levy a local services tax, the school district's  
23 pro rata share of the aggregate local services taxes levied on  
24 taxpayers employed within the municipality shall be collected by  
25 the municipality or its tax officer based on pay periods, and <—  
26 paid to the school district on a quarterly basis within sixty  
27 days of receipt by the municipality or its tax officer. If a  
28 municipality located in whole or in part within a school  
29 district does not levy and collect the A local services tax, the <—  
30 school district may provide for collection of the local services

1 tax as provided in section 10 of this act.

2 (iii) No taxpayer shall be subject to the payment of the A <—  
3 local services tax to more than one political subdivision  
4 ~~CONSISTENT WITH EXCEPT AS PROVIDED IN SUBCLAUSE (II)~~ during each <—  
5 payroll period as established by subclause (iv).

6 (iv) The situs of the tax shall be the place of employment  
7 on the first day the taxpayer becomes subject to the tax during  
8 each payroll period in a calendar year, but, in the event a  
9 person is engaged in more than one occupation, that is,  
10 concurrent employment, or an occupation which requires the  
11 taxpayer working in more than one political subdivision during a  
12 payroll period, the priority of claim to collect the local  
13 services tax shall be in the following order: first, the  
14 political subdivision in which a person maintains the person's  
15 principal office or is principally employed; second, the  
16 political subdivision in which the person resides and works, if  
17 the tax is levied by that political subdivision; and third, the  
18 political subdivision in which a person is employed and which  
19 imposes the tax nearest in miles to the person's home.

20 (v) In the case of concurrent employment, an employer shall  
21 refrain from withholding the local services tax if the employe  
22 provides a recent pay statement from a principal employer that  
23 includes the name of the employer, the length of the pay period  
24 and the amount of the local services tax withheld, which is  
25 accompanied by a statement from the employe that the pay  
26 statement is from the employe's principal employer and the  
27 employe will notify other employers of a change in principal  
28 place of employment within two weeks of its occurrence. The  
29 Department of Community and Economic Development shall develop a  
30 uniform employe statement form.

1     (vi) Political subdivisions shall adopt regulations for the  
2 processing of refund claims for overpaid local services taxes  
3 for any calendar year. The regulations shall be consistent with  
4 53 Pa.C.S. §§ 8425 and 8426. The date of overpayment for a local  
5 services tax shall be the date the tax was deducted and withheld  
6 at source. Refunds made within seventy-five days of a refund  
7 request or seventy-five days after the last day the employer is  
8 required to remit the local services tax for the last quarter of  
9 the calendar year under section 9 of this act, whichever is  
10 later, shall not be subject to interest imposed under 53 Pa.C.S.  
11 § 8426. Political subdivisions shall only provide refunds for  
12 amounts overpaid in a calendar year that exceed one dollar (\$1).

13     (vii) The Department of Community and Economic Development  
14 may provide suggested forms and technical assistance to  
15 facilitate the administration of the A local services tax for <—  
16 political subdivisions and reduce the burden of implementation,  
17 accounting and compliance for employers and taxpayers.

18     (VIII) EACH POLITICAL SUBDIVISION SHALL BY ORDINANCE OR <—  
19 RESOLUTION ALLOW AN EXEMPTION FROM THE TAX IMPOSED UNDER THIS  
20 CLAUSE FOR ANY PERSON WHOSE TOTAL INCOME FROM ALL SOURCES IS  
21 LESS THAN TWELVE THOUSAND DOLLARS (\$12,000) FOR THE CALENDAR  
22 YEAR IN WHICH THE TAX IS LEVIED AND MAY ADOPT PROCEDURES FOR THE  
23 MONITORING OF EXEMPTIONS CONSISTENT WITH SUBCLAUSE (IX).

24     (IX) A PERSON SEEKING TO CLAIM AN EXEMPTION FROM THE TAX  
25 IMPOSED UNDER THIS CLAUSE SHALL ANNUALLY FILE AN EXEMPTION  
26 CERTIFICATE WITH THE POLITICAL SUBDIVISION LEVYING THE TAX AND  
27 WITH THE PERSON'S EMPLOYER AFFIRMING THAT THE PERSON REASONABLY  
28 EXPECTS TO RECEIVE INCOME FROM ALL SOURCES OF LESS THAN TWELVE  
29 THOUSAND DOLLARS (\$12,000) IN THE CALENDAR YEAR FOR WHICH THE  
30 EXEMPTION CERTIFICATE IS FILED. UPON RECEIPT OF THE EXEMPTION

1 CERTIFICATE AND UNTIL OTHERWISE INSTRUCTED BY THE POLITICAL  
2 SUBDIVISION LEVYING THE TAX OR EXCEPT AS REQUIRED BY SUBCLAUSE  
3 (X), THE EMPLOYER SHALL NOT WITHHOLD THE TAX FROM THE PERSON  
4 DURING THE CALENDAR YEAR FOR WHICH THE EXEMPTION CERTIFICATE  
5 APPLIES. EMPLOYERS SHALL ENSURE THAT THE EXEMPTION CERTIFICATE  
6 FORMS ARE READILY AVAILABLE TO EMPLOYEES AT ALL TIMES AND SHALL  
7 FURNISH EACH NEW EMPLOYEE WITH A FORM AT THE TIME OF HIRING. THE  
8 DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT SHALL DEVELOP  
9 AND MAKE AVAILABLE TO POLITICAL SUBDIVISIONS AND EMPLOYERS  
10 UNIFORM EXEMPTION CERTIFICATES REQUIRED BY THIS CLAUSE.

11 (X) WITH RESPECT TO A PERSON WHO CLAIMED AN EXEMPTION FOR A  
12 GIVEN CALENDAR YEAR FROM THE TAX LEVIED BY A POLITICAL  
13 SUBDIVISION UNDER THIS CLAUSE, UPON NOTIFICATION TO AN EMPLOYER  
14 BY THE PERSON OR BY THE POLITICAL SUBDIVISION THAT THE PERSON  
15 HAS RECEIVED INCOME EQUAL TO OR IN EXCESS OF TWELVE THOUSAND  
16 DOLLARS (\$12,000) IN THAT CALENDAR YEAR OR THAT THE PERSON IS  
17 OTHERWISE INELIGIBLE FOR THE TAX EXEMPTION FOR THAT CALENDAR  
18 YEAR, OR UPON AN EMPLOYER'S PAYMENT TO THE PERSON OF INCOME IN  
19 AN AMOUNT EQUAL TO OR IN EXCESS OF TWELVE THOUSAND DOLLARS  
20 (\$12,000) IN THAT CALENDAR YEAR, AN EMPLOYER SHALL WITHHOLD THE  
21 TAX LEVIED BY A POLITICAL SUBDIVISION UNDER THIS CLAUSE FROM THE  
22 PERSON PURSUANT TO SUBCLAUSE (XI).

23 (XI) IF A PERSON WHO CLAIMED AN EXEMPTION FOR A GIVEN  
24 CALENDAR YEAR FROM THE TAX LEVIED BY A POLITICAL SUBDIVISION  
25 UNDER THIS CLAUSE BECOMES SUBJECT TO THE TAX FOR THE CALENDAR  
26 YEAR PURSUANT TO SUBCLAUSE (X), THE EMPLOYER SHALL WITHHOLD THE  
27 TAX IN THE REMAINDER OF THAT CALENDAR YEAR. THE AMOUNT OF TAX  
28 WITHHELD PER PAYROLL PERIOD FOR THE REMAINING PAYROLL PERIODS IN  
29 THAT CALENDAR YEAR SHALL BE THE TAX LEVIED FOR THE CALENDAR YEAR  
30 DIVIDED BY THE NUMBER OF PAYROLL PERIODS REMAINING IN THAT

1 CALENDAR YEAR. IN THE EVENT THE EMPLOYMENT OF A PERSON SUBJECT  
2 TO WITHHOLDING OF THE TAX UNDER THIS SUBCLAUSE IS SUBSEQUENTLY  
3 SEVERED IN THAT CALENDAR YEAR, THE PERSON SHALL BE LIABLE FOR  
4 ANY OUTSTANDING BALANCE OF TAX DUE AND THE POLITICAL SUBDIVISION  
5 LEVYING THE TAX MAY PURSUE COLLECTION UNDER THIS ACT.

6 (XII) EXCEPT AS PROVIDED IN SUBCLAUSE (X), IT IS THE INTENT  
7 OF THIS CLAUSE THAT EMPLOYERS SHALL NOT BE RESPONSIBLE FOR  
8 INVESTIGATING EXEMPTION CERTIFICATES, MONITORING TAX EXEMPTION  
9 ELIGIBILITY OR EXEMPTING ANY EMPLOYEE FROM A TAX IMPOSED UNDER  
10 THIS CLAUSE.

11 (XIII) FOR PURPOSES OF THIS CLAUSE, "INCOME" SHALL MEAN  
12 "EARNED INCOME" AS DEFINED IN DIVISION I OF SECTION 13.

13 (10) To levy, assess or collect a tax on admissions to  
14 motion picture theatres: Provided, That this limitation (10)  
15 shall not apply to cities of the second class.

16 (11) To levy, assess or collect a tax on the construction of  
17 or improvement to residential dwellings or upon the application  
18 for or issuance of permits for the construction of or  
19 improvements to residential dwellings.

20 (12) To levy, assess and collect a mercantile or business  
21 privilege tax on gross receipts or part thereof which are: (i)  
22 discounts allowed to purchasers as cash discounts for prompt  
23 payment of their bills; (ii) charges advanced by a seller for  
24 freight, delivery or other transportation for the purchaser in  
25 accordance with the terms of a contract of sale; (iii) received  
26 upon the sale of an article of personal property which was  
27 acquired by the seller as a trade-in to the extent that the  
28 gross receipts in the sale of the article taken in trade does  
29 not exceed the amount of trade-in allowance made in acquiring  
30 such article; (iv) refunds, credits or allowances given to a

1 purchaser on account of defects in goods sold or merchandise  
2 returned; (v) Pennsylvania sales tax; (vi) based on the value of  
3 exchanges or transfers between one seller and another seller who  
4 transfers property with the understanding that property of an  
5 identical description will be returned at a subsequent date;  
6 however, when sellers engaged in similar lines of business  
7 exchange property and one of them makes payment to the other in  
8 addition to the property exchanged, the additional payment  
9 received may be included in the gross receipts of the seller  
10 receiving such additional cash payments; (vii) of sellers from  
11 sales to other sellers in the same line where the seller  
12 transfers the title or possession at the same price for which  
13 the seller acquired the merchandise; or (viii) transfers between  
14 one department, branch or division of a corporation or other  
15 business entity of goods, wares and merchandise to another  
16 department, branch or division of the same corporation or  
17 business entity and which are recorded on the books to reflect  
18 such interdepartmental transactions.

19 (13) To levy, assess or collect an amusement or admissions  
20 tax on membership, membership dues, fees or assessments,  
21 donations, contributions or monetary charges of any character  
22 whatsoever paid by the general public, or a limited or selected  
23 number thereof, for such persons to enter into any place,  
24 indoors or outdoors, to engage in any activities, the  
25 predominant purpose or nature of which is exercise, fitness,  
26 health maintenance, improvement or rehabilitation, health or  
27 nutrition education, or weight control.

28 (14) Except by cities of the second class, to levy, assess  
29 or collect a tax on payroll amounts generated as a result of  
30 business activity.

1 (15) Except by cities of the second class in which a sports  
2 stadium or arena that has received public funds in connection  
3 with its construction or maintenance is located, to levy, assess  
4 and collect a publicly funded facility usage fee upon those  
5 nonresident individuals who use such facility to engage in an  
6 athletic event or otherwise render a performance for which they  
7 receive remuneration.

8 (16) To levy, assess or collect an amusement or admissions  
9 tax on the charge imposed upon a patron for the sale of  
10 admission to or for the privilege of admission to a bowling  
11 alley or bowling lane to engage in one or more games of bowling.

12 Section 2. Section 7 of the act, amended August 11, 1967  
13 (P.L.228, No.83) and October 9, 1967 (P.L.361, No.160), is  
14 amended to read:

15 Section 7. Filing of Certified Copies of Ordinances and  
16 Resolutions.--When an ordinance or a resolution is first passed  
17 or adopted by a political subdivision imposing a tax or license  
18 fee under the authority of this act, an exact printed or  
19 typewritten copy thereof, certified to by the secretary of the  
20 taxing body, shall be filed with the [Department of Community  
21 Affairs] Department of Community and Economic Development within  
22 fifteen days after the same becomes effective.

23 Any secretary or person acting as the clerk or secretary of  
24 the taxing body of any political subdivision during the meeting  
25 at which an ordinance or resolution imposing a tax or license  
26 fee is passed or adopted as herein provided who shall fail to  
27 file the certified copy or statement relative thereto with the  
28 [Department of Community Affairs] Department of Community and  
29 Economic Development as herein required, shall, upon summary  
30 conviction thereof in the county in which the political

1 subdivision is located, be sentenced to pay a fine of not less  
2 than five dollars (\$5) nor more than twenty-five dollars (\$25),  
3 and the costs of prosecution.

4 Section 3. Section 8 of the act, amended December 1, 2004  
5 (P.L.1729, No.222), is amended to read:

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

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

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

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

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

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

30 (6) On admissions to places of amusement, athletic events



1 and the like, and on motion picture theatres in cities of the  
2 second class, ten percent.

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

5 (8) [Emergency and municipal] Local services taxes, fifty-  
6 two dollars (\$52).

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

11 (10) On admissions to golf courses, ten percent. The tax  
12 base upon which the tax shall be levied shall not exceed forty  
13 percent of the greens fee. The greens fee shall include all  
14 costs of admissions to the golf course.

15 (12) On payrolls, fifty-five hundredths percent.

16 Except as otherwise provided in this act, at any time two  
17 political subdivisions shall impose any one of the above taxes  
18 on the same person, subject, business, transaction or privilege,  
19 located within both such political subdivisions, during the same  
20 year or part of the same year, under the authority of this act  
21 then the tax levied by a political subdivision under the  
22 authority of this act shall, during the time such duplication of  
23 the tax exists, except as hereinafter otherwise provided, be  
24 one-half of the rate, as above limited, and such one-half rate  
25 shall become effective by virtue of the requirements of this act  
26 from the day such duplication becomes effective without any  
27 action on the part of the political subdivision imposing the tax  
28 under the authority of this act. When any one of the above taxes  
29 has been levied under the provisions of this act by one  
30 political subdivision and a subsequent levy is made either for

1 the first time or is revived after a lapse of time by another  
2 political subdivision on the same person, subject, business,  
3 transaction or privilege at a rate that would make the combined  
4 levies exceed the limit allowed by this subdivision, the tax of  
5 the second political subdivision shall not become effective  
6 until the end of the fiscal year for which the prior tax was  
7 levied, unless:

8 (1) Notice indicating its intention to make such levy is  
9 given to the first taxing body by the second taxing body as  
10 follows: (i) when the notice is given to a school district it  
11 shall be given at least forty-five days prior to the last day  
12 fixed by law for the levy of its school taxes; (ii) when given  
13 to any other political subdivision it shall be prior to the  
14 first day of January immediately preceding, or if a last day for  
15 the adoption of the budget is fixed by law, at least forty-five  
16 days prior to such last day; or

17 (2) Unless the first taxing body shall indicate by  
18 appropriate resolution its desire to waive notice requirements  
19 in which case the levy of the second taxing body shall become  
20 effective on such date as may be agreed upon by the two taxing  
21 bodies.

22 It is the intent and purpose of this provision to limit rates  
23 of taxes referred to in this section so that the entire burden  
24 of one tax on a person, subject, business, transaction or  
25 privilege shall not exceed the limitations prescribed in this  
26 section: Provided, however, That any two political subdivisions  
27 which impose any one of the above taxes, on the same person,  
28 subject, business, transaction or privilege during the same year  
29 or part of the same year may agree among themselves that,  
30 instead of limiting their respective rates to one-half of the

1 maximum rate herein provided, they will impose respectively  
2 different rates, the total of which shall not exceed the maximum  
3 rate as above permitted.

4 Notwithstanding the provisions of this section, any city of  
5 the second class A may enact a tax upon wages, salaries,  
6 commissions and other earned income of individuals resident  
7 therein, not exceeding one percent, even though a school  
8 district levies a similar tax on the same person provided that  
9 the aggregate of both taxes does not exceed two percent. [In the  
10 case of duplication of emergency and municipal services taxes by  
11 both a school district, other than a school district of the  
12 first class A, and another taxing body, the school district's  
13 share of the tax shall not exceed the amount of a tax on the  
14 privilege of engaging in an occupation collected by the school  
15 district as of the effective date of this paragraph. In the case  
16 where a school district did not levy a tax on the privilege of  
17 engaging in an occupation on the effective date of this  
18 paragraph, the school district may impose a future levy not to  
19 exceed five dollars (\$5). A school district of the first class A  
20 shall not levy, assess or collect an emergency and municipal  
21 services tax.]

22 Section 4. Section 9 of the act, amended December 12, 1968  
23 (P.L.1203, No.377), is amended to read:

24 Section 9. Register for Earned Income and [Occupational  
25 Privilege] Local Services Taxes.--It shall be the duty of the  
26 [Department of Community Affairs] Department of Community and  
27 Economic Development to have available an official continuing  
28 register supplemented annually of all earned income and  
29 [occupational privilege] local services taxes levied under  
30 authority of this act. The register and its supplements,

1 hereinafter referred to as the register, shall list such  
2 jurisdictions levying earned income [and/or occupational  
3 privilege] and local services taxes, the rate of the tax as  
4 stated in the tax levying ordinance or resolution, and the  
5 effective rate on resident and nonresident taxpayers, if  
6 different from the stated rate because of a coterminous levy,  
7 the name and address of the officer responsible for  
8 administering the collection of the tax and from whom  
9 information, forms for reporting and copies of rules and  
10 regulations are available. With each jurisdiction listed, all  
11 jurisdictions making coterminous levies shall also be noted and  
12 their tax rates shown.

13 Information for the register shall be furnished by the  
14 secretary of each taxing body to the [Department of Community  
15 Affairs] Department of Community and Economic Development in  
16 such manner and on such forms as the [Department of Community  
17 Affairs] Department of Community and Economic Development may  
18 prescribe. The information must be received by the [Department  
19 of Community Affairs] Department of Community and Economic  
20 Development by certified mail not later than May 31 of each year  
21 to show new tax enactments, repeals and changes. Failure to  
22 comply with this date for filing may result in the omission of  
23 the levy from the register for that year. Failure of the  
24 [Department of Community Affairs] Department of Community and  
25 Economic Development to receive information of taxes continued  
26 without change may be construed by the department to mean that  
27 the information contained in the previous register remains in  
28 force.

29 The [Department of Community Affairs] Department of Community  
30 and Economic Development shall have the register with such

1 annual supplements as may be required by new tax enactments,  
2 repeals or changes available upon request not later than July 1  
3 of each year. The effective period for each register shall be  
4 from July 1 of the year in which it is issued to June 30 of the  
5 following year.

6 Employers shall not be required by any local ordinance to  
7 withhold from the wages, salaries, commissions or other  
8 compensation of their employes any tax imposed under the  
9 provisions of this act, which is not listed in the register, or  
10 make reports of wages, salaries, commissions or other  
11 compensation in connection with taxes not so listed: Provided,  
12 That if the register is not available by July 1, the register of  
13 the previous year shall continue temporarily in effect for an  
14 additional period not to exceed one year. The provisions of this  
15 section shall not affect the liability of any taxpayer for taxes  
16 lawfully imposed under this act.

17 Ordinances or resolutions imposing earned income or  
18 [occupational privilege] local services taxes under authority of  
19 this act may contain provisions requiring employers doing  
20 business within the jurisdiction of the political subdivision  
21 imposing the tax to withhold the tax from the compensation of  
22 those of their employes who are subject to the tax: Provided,  
23 That no employer shall be held liable for failure to withhold  
24 earned income taxes or for the payment of such withheld tax  
25 money to a political subdivision other than the political  
26 subdivision entitled to receive such money if such failure to  
27 withhold or such incorrect transmittal of withheld taxes arises  
28 from incorrect information as to the employe's place of  
29 residence submitted by the employe: And provided further, That  
30 [employers shall not be required by any local ordinance to

1 withhold from compensation for any one of their employees for the  
2 occupational privilege tax more than one time in any fiscal  
3 period:] no employer shall be held liable for failure to  
4 withhold the local services tax or for the payment of the  
5 withheld tax money to a political subdivision if the failure to  
6 withhold taxes arises from incorrect information submitted by  
7 the employee as to the employee's place or places of employment,  
8 the employee's principal office or where the employee is  
9 principally employed: And provided further, That an employer  
10 shall not be liable for payment of the local services tax in an  
11 amount exceeding the amount withheld by the employer if the  
12 employer complies with the provisions of section 2(9) of this  
13 act and remits the amount so withheld in accordance with this  
14 section: And provided further, That the Department of Community  
15 and Economic Development may provide suggested forms and  
16 technical assistance to facilitate the administration of the  
17 local services tax for political subdivisions and reduce the  
18 burden of implementation, accounting and compliance for  
19 employers and taxpayers: And provided further, That the  
20 [occupational privilege] local services tax shall be applicable  
21 to employment in the period beginning January 1, of the current  
22 year and ending December 31 of the current year, except that  
23 taxes imposed for the first time shall become effective from  
24 [the date] JANUARY 1 OF THE YEAR specified in the ordinance or <—  
25 resolution, and the tax shall continue in force on a calendar  
26 year basis[.]: And provided further, That employers shall be  
27 required to remit the local services taxes WITHIN thirty days <—  
28 after the end of each quarter of a calendar year.

29 Section 5. Section 19 of the act, amended October 4, 1978  
30 (P.L.930, No.177), is amended to read:

1       Section 19.   Collection of Delinquent Per Capita, Occupation,  
2   Occupational Privilege, Emergency and Municipal Services, Local  
3   Services and Earned Income Taxes from Employers, etc.--The tax  
4   collector shall demand, receive and collect from all  
5   corporations, political subdivisions, associations, companies,  
6   firms or individuals, employing persons owing delinquent per  
7   capita, or occupation, occupational privilege, emergency and  
8   municipal services, local services and earned income taxes, or  
9   whose spouse owes delinquent per capita, occupation,  
10   occupational privilege, emergency and municipal services, local  
11   services and earned income taxes, or having in possession unpaid  
12   commissions or earnings belonging to any person or persons owing  
13   delinquent per capita, occupation, occupational privilege,  
14   emergency and municipal services, local services and earned  
15   income taxes, or whose spouse owes delinquent per capita,  
16   occupation, occupational privilege, emergency and municipal  
17   services, local services and earned income taxes, upon the  
18   presentation of a written notice and demand certifying that the  
19   information contained therein is true and correct and containing  
20   the name of the taxable or the spouse thereof and the amount of  
21   tax due. Upon the presentation of such written notice and  
22   demand, it shall be the duty of any such corporation, political  
23   subdivision, association, company, firm or individual to deduct  
24   from the wages, commissions or earnings of such individual  
25   employes, then owing or that shall within sixty days thereafter  
26   become due, or from any unpaid commissions or earnings of any  
27   such taxable in its or his possession, or that shall within  
28   sixty days thereafter come into its or his possession, a sum  
29   sufficient to pay the respective amount of the delinquent per  
30   capita, occupation, occupational privilege, emergency and

1 municipal services, local services and earned income taxes and  
2 costs, shown upon the written notice or demand, and to pay the  
3 same to the tax collector of the taxing district in which such  
4 delinquent tax was levied within sixty days after such notice  
5 shall have been given. No more than ten percent of the wages,  
6 commissions or earnings of the delinquent taxpayer or spouse  
7 thereof may be deducted at any one time for delinquent per  
8 capita, occupation, occupational privilege, emergency and  
9 municipal services, local services and earned income taxes and  
10 costs. Such corporation, political subdivision, association,  
11 firm or individual shall be entitled to deduct from the moneys  
12 collected from each employe the costs incurred from the extra  
13 bookkeeping necessary to record such transactions, not exceeding  
14 two percent of the amount of money so collected and paid over to  
15 the tax collector. Upon the failure of any such corporation,  
16 political subdivision, association, company, firm or individual  
17 to deduct the amount of such taxes or to pay the same over to  
18 the tax collector, less the cost of bookkeeping involved in such  
19 transaction, as herein provided, within the time hereby  
20 required, such corporation, political subdivision, association,  
21 company, firm or individual shall forfeit and pay the amount of  
22 such tax for each such taxable whose taxes are not withheld and  
23 paid over, or that are withheld and not paid over together with  
24 a penalty of ten percent added thereto, to be recovered by an  
25 action of assumpsit in a suit to be instituted by the tax  
26 collector, or by the proper authorities of the taxing district,  
27 as debts of like amount are now by law recoverable, except that  
28 such person shall not have the benefit of any stay of execution  
29 or exemption law. The tax collector shall not proceed against a  
30 spouse or his employer until he has pursued collection remedies



1 against the delinquent taxpayer and his employer under this  
2 section.

3 Section 6. Section 20 of the act is amended to read:

4 Section 20. Collection of Delinquent Per Capita, Occupation,  
5 Occupational Privilege, Emergency and Municipal Services, Local  
6 Services and Earned Income Taxes from the Commonwealth.--Upon  
7 presentation of a written notice and demand under oath or  
8 affirmation, to the State Treasurer or any other fiscal officer  
9 of the State, or its boards, authorities, agencies or  
10 commissions, it shall be the duty of the treasurer or officer to  
11 deduct from the wages then owing, or that shall within sixty  
12 days thereafter become due to any employe, a sum sufficient to  
13 pay the respective amount of the delinquent per capita,  
14 occupation, occupational privilege, emergency and municipal  
15 services, local services and earned income taxes and costs shown  
16 on the written notice. The same shall be paid to the tax  
17 collector of the taxing district in which said delinquent tax  
18 was levied within sixty days after such notice shall have been  
19 given.

20 Section 7. Section 22.1 of the act, added November 30, 2004  
21 (P.L.1520, No.192), is amended to read:

22 Section 22.1. Costs of Collection of Delinquent Per Capita,  
23 Occupation, Occupational Privilege, Emergency and Municipal  
24 Services, Local Services and Earned Income Taxes.--(a) A person,  
25 public employe or private agency designated by a governing body  
26 of a political subdivision to collect and administer a per  
27 capita, occupation, occupational privilege, emergency and  
28 municipal services, local services or earned income tax may  
29 impose and collect the reasonable costs incurred to provide  
30 notices of delinquency or to implement similar procedures

1 utilized to collect delinquent taxes from a taxpayer as approved  
2 by the governing body of the political subdivision. Reasonable  
3 costs collected may be retained by the person, public employee or  
4 private agency designated to collect the tax as agreed to by the  
5 governing body of the political subdivision. An itemized  
6 accounting of all costs collected shall be remitted to the  
7 political subdivision on an annual basis.

8 (b) Costs related to the collection of unpaid per capita,  
9 occupation [or], occupational privilege, emergency and municipal  
10 services or local services taxes may only be assessed, levied  
11 and collected for five years from the last day of the calendar  
12 year in which the tax was due.

13 (c) A delinquent taxpayer may not bring an action for  
14 reimbursement, refund or elimination of reasonable costs of  
15 collection assessed or imposed prior to the effective date of  
16 this section. Additional costs may not be assessed on delinquent  
17 taxes collected prior to the effective date of this section.

18 Section 8. Sections 22.4 and 22.5 of the act, added December  
19 1, 2004 (P.L.1729, No.222), are amended to read:

20 [Section 22.4. Emergency and Municipal Services Taxes.--Any  
21 reference in any act or law to an occupational privilege tax  
22 shall mean the emergency and municipal services taxes as  
23 provided for in this act.

24 Section 22.5. Restricted Use.--(a) Any municipality  
25 deriving funds from the emergency and municipal services tax may  
26 only use the funds for:

- 27 (1) police, fire and/or emergency services;
- 28 (2) road construction and/or maintenance; or
- 29 (3) reduction of property taxes.

30 (b) For the purpose of the emergency and municipal services

1 tax, the term municipality does not include a school district.]

2 Section 9. The act is amended by adding a section to read:

3 Section 22.6. Restricted Use.--(a) Any municipality  
4 deriving funds from the local services tax shall use no less  
5 than twenty-five percent of the funds for police, fire and  
6 emergency services.

7 (b) For the purpose of the local services tax, the term  
8 "municipality" does not include a school district.

9 Section 10. Any ordinance or resolution providing for the  
10 levying, assessment or collection of a tax on individuals for  
11 the privilege of engaging in an occupation which has been  
12 enacted by a political subdivision prior to December 1, 2004,  
13 shall continue in full force and effect, without reenactment, as  
14 if such tax had been levied, assessed or collected as a local  
15 services tax under section 2(9) of the act. All references in  
16 any ordinance or resolution to a tax on the privilege of  
17 engaging in an occupation shall be deemed to be a reference to a  
18 local services tax for the purposes of the act.

19 Section 11. All emergency and municipal services taxes  
20 levied for the calendar year beginning on January 1, ~~2005~~ 2006, <—  
21 shall remain in effect for the calendar year beginning on  
22 January 1, ~~2005~~ 2006, and ending December 31, ~~2005~~ 2006, and are <—  
23 not otherwise altered.

24 Section 12. ~~Except as set forth in section 12.1 of this act,~~ <—  
25 ~~the~~ THE amendment or addition of the following provisions shall <—  
26 apply to taxes levied for calendar year ~~2006~~ 2007 and each year <—  
27 thereafter:

28 (1) The amendment of section 2 of the act.

29 (2) The amendment of section 8 of the act.

30 (3) The amendment of section 9 of the act, except for

1 any editorial amendment changing the reference from the  
2 Department of Community Affairs to the Department of  
3 Community and Economic Development.

4 (4) The amendment of section 19 of the act.

5 (5) The amendment of section 20 of the act.

6 (6) The amendment of section 22.1 of the act.

7 (7) The amendment of section 22.4 of the act.

8 (8) The amendment of section 22.5 of the act.

9 (9) The addition of section 22.6 of the act.

10 ~~Section 12.1. The following provisions shall not apply to a~~ <—  
11 ~~political subdivision which, on November 30, 2004, was imposing~~  
12 ~~a tax on the privilege of engaging in an occupation:~~

13 ~~(1) The amendment of section 2(9) of the act.~~

14 ~~(2) The addition of section 22.6 of the act.~~

15 ~~Section 12.2. The amendment of the introductory paragraph of~~  
16 ~~section 2 of the act shall not apply, until January 1, 2007, to~~  
17 ~~a municipality which reduced its real estate property tax by at~~  
18 ~~least 25% upon adoption of an ordinance pursuant to the act of~~  
19 ~~December 1, 2004 (P.L.1729, No.222), entitled "An act amending~~  
20 ~~the act of December 31, 1965 (P.L.1257, No.511), entitled "An~~  
21 ~~act empowering cities of the second class, cities of the second~~  
22 ~~class A, cities of the third class, boroughs, towns, townships~~  
23 ~~of the first class, townships of the second class, school~~  
24 ~~districts of the second class, school districts of the third~~  
25 ~~class and school districts of the fourth class including~~  
26 ~~independent school districts, to levy, assess, collect or to~~  
27 ~~provide for the levying, assessment and collection of certain~~  
28 ~~taxes subject to maximum limitations for general revenue~~  
29 ~~purposes; authorizing the establishment of bureaus and the~~  
30 ~~appointment and compensation of officers, agencies and employes~~

1 ~~to assess and collect such taxes; providing for joint collection~~  
2 ~~of certain taxes, prescribing certain definitions and other~~  
3 ~~provisions for taxes levied and assessed upon earned income,~~  
4 ~~providing for annual audits and for collection of delinquent~~  
5 ~~taxes, and permitting and requiring penalties to be imposed and~~  
6 ~~enforced, including penalties for disclosure of confidential~~  
7 ~~information, providing an appeal from the ordinance or~~  
8 ~~resolution levying such taxes to the court of quarter sessions~~  
9 ~~and to the Supreme Court and Superior Court,' further providing~~  
10 ~~for delegation of taxing powers and restrictions thereon;~~  
11 ~~providing for nonresident sports facility usage fee, for parking~~  
12 ~~tax rates and for payroll taxes; further providing for~~  
13 ~~limitations on rates of specific taxes and for the appointment~~  
14 ~~of a single collector of taxes; further providing for the~~  
15 ~~applicability of petitions under the act of July 10, 1987~~  
16 ~~(P.L.246, No.47), known as the Municipalities Financial Recovery~~  
17 ~~Act; and making a repeal."~~

18 Section 13. Repeals are as follows:

19 (1) The General Assembly declares that the repeal under  
20 paragraph (2) is necessary to effectuate the amendment of  
21 section 2(9) of the act.

22 (2) Section 6 of the act of December 1, 2004 (P.L.1729,  
23 No.222), entitled "An act amending the act of December 31,  
24 1965 (P.L.1257, No.511), entitled 'An act empowering cities  
25 of the second class, cities of the second class A, cities of  
26 the third class, boroughs, towns, townships of the first  
27 class, townships of the second class, school districts of the  
28 second class, school districts of the third class and school  
29 districts of the fourth class including independent school  
30 districts, to levy, assess, collect or to provide for the

levying, assessment and collection of certain taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers, agencies and employes to assess and collect such taxes; providing for joint collection of certain taxes, prescribing certain definitions and other provisions for taxes levied and assessed upon earned income, providing for annual audits and for collection of delinquent taxes, and permitting and requiring penalties to be imposed and enforced, including penalties for disclosure of confidential information, providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court,' further providing for delegation of taxing powers and restrictions thereon; providing for nonresident sports facility usage fee, for parking tax rates and for payroll taxes; further providing for limitations on rates of specific taxes and for the appointment of a single collector of taxes; further providing for the applicability of petitions under the act of July 10, 1987 (P.L.246, No.47), known as the Municipalities Financial Recovery Act; and making a repeal," is repealed.

Section 14. This act shall take effect immediately.