

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1917 Session of
1975

INTRODUCED BY WARGO AND BRUNNER, NOVEMBER 19, 1975

REFERRED TO COMMITTEE ON FINANCE, NOVEMBER 20, 1975

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 a limit on revenues from a tax imposed on
23 admissions to places of amusement.

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

26 Section 1. Subsection (a) of section 17, act of December 31,
27 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act,"
28 is amended to read:

29 Section 17. Tax Limitations.--(a) Over-all Limit of Tax

1 Revenues.--The aggregate amount of all taxes imposed by any
2 political subdivision under this section and in effect during
3 any fiscal year shall not exceed an amount equal to the product
4 obtained by multiplying the latest total market valuation of
5 real estate in such political subdivision, as determined by the
6 board for the assessment and revision of taxes or any similar
7 board established by the assessment laws which determines market
8 values of real estate within the political subdivision, by
9 twelve mills. In school districts of the second class, third
10 class and fourth class and in any political subdivision within a
11 county where no market values of real estate have been
12 determined by the board for the assessment and revision of
13 taxes, or any similar board, the aggregate amount of all taxes
14 imposed under this section and in effect during any fiscal year
15 shall not exceed an amount equal to the product obtained by
16 multiplying the latest total market valuation of real estate in
17 such school district, or other political subdivision, as
18 certified by the State Tax Equalization Board, by twelve mills.
19 In school districts of the third and fourth class, taxes imposed
20 on sales involving the transfer of real property shall not be
21 included in computing the aggregate amount of taxes for any
22 fiscal year in which one hundred or more new homes or other
23 major improvements on real estate were constructed in the school
24 district.

25 The aggregate amount of all taxes imposed by any independent
26 school district under this section during any fiscal year shall
27 not exceed an amount equal to the product obtained by
28 multiplying the latest total valuation of real estate in such
29 district by fifteen mills.

30 The annual revenues from a tax imposed on admissions to

1 places of amusement shall not exceed twenty-five percent of the
2 total annual tax revenues of the political subdivisions levying
3 the tax.

4 * * *

5 Section 2. This act shall apply on and after January 1, 1977
6 to political subdivisions operating on a calendar year basis,
7 and on and after the first day of the fiscal year beginning in
8 the calendar year 1976 for political subdivisions operating on a
9 fiscal year basis.

10 Section 3. This act shall take effect immediately.