

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1275 Session of
1976

INTRODUCED BY SWEENEY, FEBRUARY 2, 1976

REFERRED TO FINANCE, FEBRUARY 2, 1976

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),
2 entitled, as amended, "An act empowering cities of the first
3 class to levy, assess and collect, or to provide for the
4 levying, assessment and collection of, certain additional
5 taxes for general revenue purposes; authorizing the
6 establishment of bureaus, and the appointment and
7 compensation of officers and employes to assess and collect
8 such taxes; and permitting penalties to be imposed and
9 enforced," further providing for the rate of taxation on
10 certain individuals.

11 The General Assembly of the Commonwealth of Pennsylvania
12 hereby enacts as follows:

13 Section 1. Section 1, act of August 5, 1932 (Sp.Sess.,
14 P.L.45, No.45), entitled, as amended, "An act empowering cities
15 of the first class to levy, assess and collect, or to provide
16 for the levying, assessment and collection of, certain
17 additional taxes for general revenue purposes; authorizing the
18 establishment of bureaus, and the appointment and compensation
19 of officers and employes to assess and collect such taxes; and
20 permitting penalties to be imposed and enforced," is amended by
21 adding a subsection to read:

22 Section 1. * * *

1 (d) The council of any city of the first class shall not
2 impose a tax on wages on nonresidents of the city who render
3 services in such city in excess of 3 1/3%.

4 Section 2. This act shall take effect immediately.