

## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 1275 Session of  
1976

INTRODUCED BY SWEENEY, FEBRUARY 2, 1976

SENATOR ORLANDO, FINANCE, AS AMENDED, MARCH 15, 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%. IN EXCESS OF 3 5/16% <—  
4 ON NONRESIDENTS OF THE CITY WHO RENDER SERVICES IN SUCH CITY.

5     Section 2. This act shall take effect immediately.