

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 58

Session of
1977

INTRODUCED BY J. L. WRIGHT JR., BURNS, WEIDNER AND LEHR,
JANUARY 19, 1977

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 19, 1977

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 taxation by cities of the
10 first class.

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 (a.1) The tax imposed by cities of the first class on
2 salaries, wages, commissions, and other compensation earned by
3 nonresidents for work done or services rendered in such cities
4 shall not exceed the rate of 1%, except that for the year
5 beginning January 1, 1977 the rate of tax shall not exceed 2
6 5/16% and for the year beginning January 1, 1978 the rate of tax
7 shall not exceed 1 5/16%.

8 * * *

9 Section 2. This act shall take effect immediately and shall
10 be retroactive to January 1, 1977.