

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1369** Session of  
1977

INTRODUCED BY DOYLE, GALLAGHER, STAPLETON, HOFFEL,  
M. H. GEORGE, O'KEEFE, GARZIA AND BERLIN, JUNE 21, 1977

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JUNE 21, 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," providing for certain tax credits.

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

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

21 Section 2.1. Payment of any tax on wages to a political

1 subdivision by residents thereof pursuant to an ordinance or  
2 resolution passed or adopted under the laws of this Commonwealth  
3 shall be credited to and allowed as a deduction from the  
4 liability of such persons for any other like tax on wages  
5 imposed by any other political subdivision under the laws of  
6 this Commonwealth.

7       Section 2. This act shall take effect immediately and shall  
8 be applicable to all tax years commencing January 1, 1977 and  
9 thereafter.