

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2557 Session of
1978

INTRODUCED BY GARZIA, O'KEEFE, DOYLE, STAPLETON, HOEFFEL AND
TENAGLIO, JUNE 12, 1978

REFERRED TO COMMITTEE ON FINANCE, JUNE 12, 1978

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 defining "wages."

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

12 Section 1. Section 1, act of August 5, 1932 (Sp.Sess.,
13 P.L.45, No.45), entitled, as amended, "An act empowering cities
14 of the first class to levy, assess and collect, or to provide
15 for the levying, assessment and collection of, certain
16 additional taxes for general revenue purposes; authorizing the
17 establishment of bureaus, and the appointment and compensation
18 of officers and employes to assess and collect such taxes; and
19 permitting penalties to be imposed and enforced," amended July
20 26, 1961 (P.L.904, No.388), is amended to read:

21 Section 1. (a) Be it enacted, &c., That from and after the

1 effective date of this act, the council of any city of the first
2 class shall have the authority by ordinance, for general revenue
3 purposes, to levy, assess and collect, or provide for the
4 levying, assessment and collection of, such taxes on persons,
5 transactions, occupations, privileges, subjects and personal
6 property, within the limits of such city of the first class, as
7 it shall determine, except that such council shall not have
8 authority to levy, assess and collect, or provide for the
9 levying, assessment and collection of, any tax on a privilege,
10 transaction, subject or occupation, or on personal property,
11 which is now or may hereafter become subject to a State tax or
12 license fee. If, subsequent to the passage of any ordinance
13 under the authority of this act, the General Assembly shall
14 impose a tax or license fee on any privilege, transaction,
15 subject or occupation, or on personal property, taxed by any
16 city of the first class hereunder, the act of Assembly imposing
17 the State tax thereon shall automatically vacate the city
18 ordinance passed under the authority of this act as to all taxes
19 accruing subsequent to the effective date of the act imposing
20 the State tax or license fee. It is the intention of this
21 section to confer upon cities of the first class the power to
22 levy, assess and collect taxes upon any and all subjects of
23 taxation which the Commonwealth has power to tax but which it
24 does not now tax or license, subject only to the foregoing
25 provisions that any tax upon a subject which the Commonwealth
26 may hereafter tax or license shall automatically terminate upon
27 the effective date of the State act imposing the new tax or
28 license fee.

29 (b) It shall be the duty of the State Treasurer or other
30 appropriate State official at the time of payment of the salary,

1 wage or other compensation to any officer or employe of the
2 Commonwealth of Pennsylvania, with the exception of elected
3 officials, domiciled or rendering services within any first
4 class city, to deduct any tax imposed by such city on the
5 salary, wage or other compensation paid by the Commonwealth to
6 any officer or employe thereof.

7 (c) The State Treasurer or other appropriate State official
8 shall on or before the last day of April, July, October and
9 January of each year, beginning with October, 1961, make a
10 return on a form furnished by or obtainable from the revenue
11 commissioner of such city and remit to the revenue commissioner
12 the amount of tax so deducted for the three month period ending
13 on the last day of the month preceding.

14 (d) For purposes of this section the terms "wages," "salary"
15 or "other compensation" shall not include sick pay or
16 compensation for vacation time or holidays.

17 Section 2. This act shall take effect January 1, 1979.