

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 250

Session of
1981

INTRODUCED BY HOFFEL, BURNS, GALLAGHER, J. L. WRIGHT, MORRIS,
E. Z. TAYLOR, ALDEN, FREIND, MICOZZIE AND NAHILL,
JANUARY 27, 1981

REFERRED TO COMMITTEE ON URBAN AFFAIRS, JANUARY 27, 1981

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," limiting the rate of taxes on nonresidents.

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

12 Section 1. Subsection (a) of section 1, act of August 5,
13 1932 (Sp. Sess., P.L.45, No.45), referred to as the Sterling
14 Act, amended July 26, 1961 (P.L.904, No.388), is amended to
15 read:

16 Section 1. (a) Be it enacted, &c., That from and after the
17 effective date of this act, the council of any city of the first
18 class shall have the authority by ordinance, for general revenue
19 purposes, to levy, assess and collect, or provide for the
20 levying, assessment and collection of, such taxes on persons,
21 transactions, occupations, privileges, subjects and personal

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

26 * * *

27 Section 2. This act shall take effect in 60 days and apply
28 to rates imposed for the tax year 1981 and thereafter.