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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL  
No. 1476 Session of  
1983

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INTRODUCED BY CLARK, SEPTEMBER 26, 1983

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AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
MAY 1, 1984

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AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
2 entitled "An act empowering cities of the second class,  
3 cities of the second class A, cities of the third class,  
4 boroughs, towns, townships of the first class, townships of  
5 the second class, school districts of the second class,  
6 school districts of the third class and school districts of  
7 the fourth class including independent school districts, to  
8 levy, assess, collect or to provide for the levying,  
9 assessment and collection of certain taxes subject to maximum  
10 limitations for general revenue purposes; authorizing the  
11 establishment of bureaus and the appointment and compensation  
12 of officers, agencies and employes to assess and collect such  
13 taxes; providing for joint collection of certain taxes,  
14 prescribing certain definitions and other provisions for  
15 taxes levied and assessed upon earned income, providing for  
16 annual audits and for collection of delinquent taxes, and  
17 permitting and requiring penalties to be imposed and  
18 enforced, including penalties for disclosure of confidential  
19 information, providing an appeal from the ordinance or  
20 resolution levying such taxes to the court of quarter  
21 sessions and to the Supreme Court and Superior Court,"  
22 prohibiting the levying of tax on amusement devices., ~~on~~ <—  
23 ~~admission to public golf courses and on admission to ski~~  
24 ~~facilities.~~

25 The General Assembly of the Commonwealth of Pennsylvania  
26 hereby enacts as follows:

27 Section 1. Section 2 of the act of December 31, 1965

1 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
2 amended by adding ~~clauses~~ A CLAUSE to read:

<—

3 Section 2. Delegation of Taxing Powers and Restrictions  
4 Thereon.--The duly constituted authorities of the following  
5 political subdivisions, cities of the second class, cities of  
6 the second class A, cities of the third class, boroughs, towns,  
7 townships of the first class, townships of the second class,  
8 school districts of the second class, school districts of the  
9 third class, and school districts of the fourth class, in all  
10 cases including independent school districts, may, in their  
11 discretion, by ordinance or resolution, for general revenue  
12 purposes, levy, assess and collect or provide for the levying,  
13 assessment and collection of such taxes as they shall determine  
14 on persons, transactions, occupations, privileges, subjects and  
15 personal property within the limits of such political  
16 subdivisions, and upon the transfer of real property, or of any  
17 interest in real property, situate within the political  
18 subdivision levying and assessing the tax, regardless of where  
19 the instruments making the transfers are made, executed or  
20 delivered or where the actual settlements on such transfer take  
21 place. The taxing authority may provide that the transferee  
22 shall remain liable for any unpaid realty transfer taxes imposed  
23 by virtue of this act. Each local taxing authority may, by  
24 ordinance or resolution, exempt any person whose total income  
25 from all sources is less than five thousand dollars (\$5,000) per  
26 annum from the per capita or similar head tax, occupation tax  
27 and occupational privilege tax, or earned income tax, or any  
28 portion thereof, and may adopt regulations for the processing of  
29 claims for exemptions. Such local authorities shall not have  
30 authority by virtue of this act:

1       \* \* \*

2       (12) To levy, assess or collect a tax on any amusement  
3 device on the privilege or the business of owning, operating or  
4 using any amusement device, on the admission to or the amusement  
5 derived from any amusement device or the proceeds or revenue  
6 derived from any amusement device, unless levied, assessed or  
7 collected in an amount less than twenty-five dollars (\$25) for  
8 each amusement device per year. No fee shall be charged for the  
9 regulating and licensing of any amusement device or any person  
10 engaging in the business of owning, operating or using any  
11 amusement device, which fee exceeds the sum of ten dollars (\$10)  
12 per amusement device each year that the device is in actual use  
13 and operation, prorated however, for each month that the device  
14 is in actual use and operation in any year. The term "amusement  
15 device" shall mean any electronic device, machine or apparatus  
16 for the playing of games, amusement or entertainment, whether  
17 operated manually or by coins, tokens, slugs, remote control,  
18 pins, pegs, balls, electric batteries or other electric current.  
19 "Amusement device" shall not apply to any machine or device  
20 which reproduces music nor shall it apply to any machine or  
21 device which dispenses tangible personal property.

22       ~~(13) To levy a tax on admission to a public golf course,~~       <—  
23 ~~except that such local authorities may levy an admission tax on~~  
24 ~~a tax base which base is not in excess of ten percent of the~~  
25 ~~price of the most expensive greens fee being sold at the time of~~  
26 ~~admission or two dollars (\$2), whichever amount is higher.~~

27       ~~(14) To levy a tax on admission to a ski facility, except~~  
28 ~~that such local authorities may levy an admission tax on a tax~~  
29 ~~base which base is not in excess of ten percent of the price of~~  
30 ~~the most expensive lift ticket being sold at the time of~~

1 ~~admission or two dollars (\$2), whichever amount is higher.~~

2       Section 2. This act shall not affect amusement device FEES <—

3 OR taxes levied, assessed or collected prior to July 1, 1983,

4 except that FEES OR taxes levied prior thereto shall not be <—

5 increased beyond the rate imposed as of that date.

6       Section 3. This act shall take effect immediately.