

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 120 Session of 1991

INTRODUCED BY DeLUCA, COWELL, VROON, BARLEY, ITKIN, COHEN,
MELIO, COLAIZZO, PRESTON, PESCI, TRELLO, HALUSKA, FOX, REBER,
LAUGHLIN, RITTER, NAHILL, DALEY, BILLOW, CIVERA, CAPPABIANCA,
MIHALICH, OLASZ, LEVDANSKY, VAN HORNE, TIGUE, PISTELLA, COY,
SERAFINI AND MICHLOVIC, JANUARY 29, 1991

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 29, 1991

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 providing for collection of earned income taxes by the
23 Commonwealth.

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

26 Section 1. The act of December 31, 1965 (P.L.1257, No.511),
27 known as The Local Tax Enabling Act, is amended by adding a

1 section to read:

2 Section 10.1. Collection of Earned Income Tax by the
3 Commonwealth.--Any political subdivision imposing a tax upon
4 earned income under the authority of this act may enter a
5 contract with the Secretary of Revenue for the collection of
6 that earned income tax by the Secretary of Revenue in
7 conjunction with the collection of any tax on personal income
8 imposed by the Commonwealth under the authority of the act of
9 March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of
10 1971." The Secretary of Revenue, by regulation, shall establish
11 requirements as to the terms of agreements, including their
12 duration and conditions under which agreements which have
13 expired will be reinstated, the fees to be paid by political
14 subdivisions to cover the cost of collecting the earned income
15 tax and the procedures for collecting that tax and paying the
16 amount collected over to the political subdivision.

17 Section 2. This act shall take effect in 60 days.