

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2657 Session of  
1992

INTRODUCED BY NICKOL, MAY 6, 1992

REFERRED TO COMMITTEE ON FINANCE, MAY 6, 1992

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 employees 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 further providing for the distribution of earned income  
23 taxes; and imposing a penalty against employers who fail to  
24 remit to taxing authorities taxes that have been withheld.

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

27 Section 1. Divisions V and IX of section 13 of the act of  
28 December 31, 1965 (P.L.1257, No.511), known as The Local Tax



1 Commonwealth.--[Upon presentation of a written notice and demand  
2 under oath or affirmation, to the State Treasurer or any other  
3 fiscal officer of the State, or its boards, authorities,  
4 agencies or commissions, it shall be the duty of the treasurer  
5 or officer to deduct from the wages then owing, or that shall  
6 within sixty days thereafter become due to any employe, a sum  
7 sufficient to pay the respective amount of the delinquent per  
8 capita, occupation, occupational privilege and earned income  
9 taxes and costs shown on the written notice. The same shall be  
10 paid to the tax collector of the taxing district in which said  
11 delinquent tax was levied within sixty days after such notice  
12 shall have been given.] Upon written notice, the State Treasurer  
13 or other fiscal officer of the Commonwealth shall deduct from  
14 the compensation then owing or that shall, within sixty days  
15 thereafter, become due to any employe a sum sufficient to pay  
16 the delinquent per capita, occupation, occupational privilege  
17 and earned income taxes, interest, penalty and costs: Provided,  
18 however, That no more than ten percent of the compensation of  
19 the delinquent taxpayer may be deducted at any one time. Payment  
20 of the funds shall be made within sixty days to the tax officer  
21 of the taxing district in which the tax was levied.

22 Section 3. This act shall take effect in 60 days.