

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1528 Session of
1993

INTRODUCED BY GIGLIOTTI, COLAIZZO, KUKOVICH, TRELLO, ROONEY,
FAJT, TANGRETTI, LAUGHLIN, BELFANTI AND MELIO, MAY 5, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 5, 1993

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 procedures regarding overpayment of earned
23 income tax.

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

26 Section 1. Subdivision B of Division III of Section 13 of
27 the act of December 31, 1965 (P.L.1257, No.511), known as The
28 Local Tax Enabling Act, is amended to read:

1 Section 13. Earned Income Taxes.--On and after the effective
2 date of this act the remaining provisions of this section shall
3 be included in or construed to be a part of each tax levied and
4 assessed upon earned income by any political subdivision levying
5 and assessing such tax pursuant to this act. The definitions
6 contained in this section shall be exclusive for any tax upon
7 earned income and net profits levied and assessed pursuant to
8 this act, and shall not be altered or changed by any political
9 subdivision levying and assessing such tax.

10 * * *

11 III. Declaration and Payment of Tax

12 * * *

13 B. Earned Income.

14 Annual Earned Income Tax Return.

15 At the election of the governing body every taxpayer shall,
16 on or before April 15, of the succeeding year, make and file
17 with the officer on a form prescribed or approved by the officer
18 a final return showing the amount of earned income received
19 during the period beginning January 1, of the current year, and
20 ending December 31, of the current year, the total amount of tax
21 due thereon, the amount of tax paid thereon, the amount of tax
22 thereon that has been withheld pursuant to the provisions
23 relating to the collection at source and the balance of tax due.
24 At the time of filing the final return, the taxpayer shall pay
25 the balance of the tax due or shall make demand for refund or
26 credit in the case of overpayment. In the case of overpayment,
27 the governing body may provide for a procedure whereby the
28 taxpayer may designate that all or any portion of the refund
29 shall be paid to an organization or organizations approved for
30 this purpose by the governing body and identified upon the final

