## 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 date of this act the remaining provisions of this section shall 2 3 be included in or construed to be a part of each tax levied and assessed upon earned income by any political subdivision levying 4 5 and assessing such tax pursuant to this act. The definitions contained in this section shall be exclusive for any tax upon 6 7 earned income and net profits levied and assessed pursuant to this act, and shall not be altered or changed by any political 8 9 subdivision levying and assessing such tax. \* \* \* 10 11 III. Declaration and Payment of Tax \* \* \* 12 13 Β. Earned Income. 14 Annual Earned Income Tax Return. 15 At the election of the governing body every taxpayer shall, on or before April 15, of the succeeding year, make and file 16 17 with the officer on a form prescribed or approved by the officer 18 a final return showing the amount of earned income received during the period beginning January 1, of the current year, and 19 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 relating to the collection at source and the balance of tax due. 23 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 - 2 -19930H1528B1724

1 <u>return.</u>

Earned Income Not Subject to Withholding.
Every taxpayer who is employed for a salary, wage,
commission, or other compensation and who received any earned
income not subject to the provisions relating to collection at
source, shall as the governing body elects:

7 (1) Make and file with the officer on a form prescribed or approved by the officer, an annual return setting forth the 8 9 aggregate amount of earned income not subject to withholding 10 from him during the period beginning January 1, and ending 11 December 31, of the current year, and such other information as the officer may require, and pay to the officer the amount of 12 tax shown as due thereon on or before April 15, of the 13 14 succeeding year, or

15 (2) Make and file with the officer on a form prescribed or 16 approved by the officer, a quarterly return on or before April 30, of the current year, July 31, of the current year, October 17 18 31, of the current year, and January 31, of the succeeding year, setting forth the aggregate amount of earned income not subject 19 20 to withholding by him during the three-month periods ending 21 March 31, of the current year, June 30, of the current year, 22 September 30, of the current year, and December 31, of the 23 current year, respectively, and subject to the tax, together 24 with such other information as the officer may require. Every 25 taxpayer making such return shall, at the time of filing 26 thereof, pay to the officer the amount of tax shown as due 27 thereon.

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