

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 334 Session of  
1997

INTRODUCED BY TILGHMAN, MUSTO, TOMLINSON, BRIGHTBILL, STAPLETON,  
LEMMOND AND MELLOW, FEBRUARY 3, 1997

REFERRED TO FINANCE, FEBRUARY 3, 1997

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 excluding ski facilities' admission receipts from local  
23 amusement taxes.

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

26 Section 1. Section 2 of the act of December 31, 1965  
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
28 amended by adding a clause to read:

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

29       \* \* \*

30       (14) To levy, assess or collect an amusement or admission

1 tax on ski facilities.

2 Section 2. Section 8(9) of the act is repealed.

3 Section 3. This act shall take effect immediately.