

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1778 Session of
2005

INTRODUCED BY ZUG, ARMSTRONG, BARRAR, BENNINGHOFF, BOYD,
CALTAGIRONE, FAIRCHILD, GEIST, GINGRICH, GOOD, GOODMAN,
HARHART, MANN, McILHATTAN, MYERS, O'NEILL, READSHAW,
REICHLEY, SATHER, SOLOBAY, STERN, R. STEVENSON, E. Z. TAYLOR,
THOMAS, TIGUE AND YOUNGBLOOD, JUNE 22, 2005

REFERRED TO COMMITTEE ON FINANCE, JUNE 22, 2005

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 further providing for the restricted use of emergency and
23 municipal services tax.

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

26 Section 1. Section 22.5 of the act of December 31, 1965
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, added

1 December 1, 2004 (P.L.1729, No.222), is amended to read:

2 Section 22.5. Restricted Use.--(a) Any municipality
3 deriving funds from the emergency and municipal services tax may
4 only use the funds [for] as follows:

5 (1) twenty-five percent of the funds for police, fire and/or
6 emergency services;

7 (2) the remaining funds may only be used for road
8 construction and/or maintenance; or

9 (3) reduction of property taxes.

10 (b) For the purpose of the emergency and municipal services
11 tax, the term municipality does not include a school district.

12 Section 2. This act shall take effect immediately.