
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2598 Session of
2008

INTRODUCED BY DePASQUALE, SCAVELLO, BOYD, FRANKEL, HERSHEY,
MUNDY, PYLE, RUBLEY AND THOMAS, JUNE 10, 2008

REFERRED TO COMMITTEE ON FINANCE, JUNE 10, 2008

AN ACT

1 Authorizing certain counties to impose a sales and use tax; and
2 providing for the levying, assessment and collection of taxes
3 and for the powers and duties of the Department of Community
4 and Economic Development or any successor agency, the
5 Department of Revenue and the State Treasurer.

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

25 CHAPTER 1

26 GENERAL PROVISIONS

27 Section 101. Short title.

28 This act shall be known and may be cited as the Optional
29 County Tax Reform Act.

30 Section 102. Definitions.

1 The following words and phrases when used in this act shall
2 have the meanings given to them in this section unless the
3 context clearly indicates otherwise:

4 "Board of county commissioners." Includes the successor in
5 function to the board of county commissioners in a county which
6 has adopted a home rule charter under the provisions 53 Pa.C.S.
7 Pt. III Subpt. E (relating to home rule and optional plan
8 government), but does not include the city council of a city of
9 the first class or the board of county commissioners of a county
10 of the second class.

11 "County." A county within this Commonwealth. The term
12 includes a county which has adopted a home rule charter or
13 optional plan of government under the provisions of 53 Pa.C.S.
14 Pt. III Subpt. E (relating to home rule and optional plan
15 government). The term does not include a county of the first
16 class or a county of the second class.

17 "Current year." The calendar year or fiscal year for which a
18 tax is levied.

19 "Department." The Department of Revenue of the Commonwealth.

20 "Governing body." The board of county commissioners,
21 including the successor in function to a board of county
22 commissioners in a county which has adopted a home rule charter
23 under the provisions of 53 Pa. C. S. Pt. III Subpt. E (relating
24 to home rule and optional plan government). The term does not
25 include the board of the county council of a county of the
26 second class.

27 "Homestead." As defined in 53 Pa.C.S. § 8401 (relating to
28 definitions).

29 "Local Tax Enabling Act." The act of December 31, 1965
30 (P.L.1257, No.511), known as The Local Tax Enabling Act.

1 "Municipality." A city of the second class, city of the
2 second class A, city of the third class, borough, incorporated
3 town, township of the first class, township of the second class,
4 home rule municipality, optional plan municipality, optional
5 form municipality or similar general purpose unit of government
6 which may after the effective date of this section is
7 established by statute, except a city of the first class.

8 "Ordinance." Includes a resolution.

9 "Preceding year." The calendar year or fiscal year before a
10 current year.

11 "Register." The register provided for in Chapter 9.

12 "School district." A school district of the first class A,
13 second class, third class or fourth class, including any
14 independent school district.

15 "Succeeding year." The calendar year or fiscal year
16 following a current year.

17 "Tax Reform Code." The act of March 4, 1971 (P.L.6, No.2),
18 known as the Tax Reform Code of 1971.

19 Section 103. Scope.

20 It is the intent of this act to confer upon each county the
21 power to levy, assess and collect taxes upon the subjects of
22 taxation set forth in this act.

23 Section 104. Preemption.

24 No act of the General Assembly in effect prior to or after
25 the effective date of this act shall vacate or preempt any
26 ordinance passed or adopted under the authority of this act or
27 any other act providing authority for the imposition of a tax by
28 a county, unless the act of the General Assembly expressly
29 vacates or preempts the authority to pass or adopt such
30 ordinances.

1 Section 105. Rates of taxation in home rule counties.

2 A home rule county may not fix the rate of taxation for the
3 subjects of taxation authorized under Chapter 3 in excess of the
4 rates fixed in Chapter 3.

5 CHAPTER 3

6 SUBJECTS OF TAXATION

7 SUBCHAPTER A

8 TAX AUTHORIZATION

9 Section 301. General tax authorization.

10 (a) General rule.--Subject to section 303 and except as
11 provided in subsection (b), a county shall have the power and
12 may by ordinance levy, assess and collect or provide for the
13 levying, assessment and collection of taxes on the sale or use
14 of tangible personal property and services and the occupancy of
15 a hotel room at a rate of 1% for general revenue purposes as it
16 shall determine on any or all of the subjects of taxation set
17 forth in this act within the geographical limits of the county.

18 (b) Exclusions.--No county which levies a tax authorized by
19 this act shall have any power or authority to levy, assess or
20 collect:

21 (1) A tax based upon a flat rate or on a millage rate on
22 an assessed valuation of a particular trade, occupation or
23 profession, commonly known as an occupation tax.

24 (2) A per capita, poll, residence or similar head tax.

25 (3) The intangible personal property tax under the act
26 of June 17, 1913 (P.L.507, No.335), referred to as the
27 Intangible Personal Property Tax Law.

28 Section 302. Continuity of tax.

29 A tax levied under the provisions of this act shall continue
30 in force on a calendar year basis, as the case may be, without

1 annual reenactment unless the rate of tax is increased or the
2 tax is subsequently repealed.

3 Section 303. Election to participate under act.

4 (a) General rule.--

5 (1) A governing body which desires to participate under
6 the provisions of this act shall make that determination by
7 using the procedures set forth in subsection (b).

8 (2) A governing body after making an election to
9 participate under this act may, after a period of at least
10 three full calendar years of participation, elect, under the
11 provisions of subsection (b), to cease participation under
12 this act and levy, assess and collect the taxes prohibited by
13 section 301(b) to the extent otherwise provided by law.

14 (b) Public referendum.--Subject to the notice and public
15 hearing requirements of section 316(a), a governing body may
16 elect to participate under this act by obtaining the approval of
17 the electorate of the affected county in a public referendum at
18 the November election preceding the calendar year when the tax
19 will be initially imposed. The referendum question must state
20 the initial rate of the proposed tax.

21 (c) Increase in tax rate limited.--Following an election to
22 participate under this act, the governing body may only increase
23 the tax rate in the following cases:

24 (1) If an increase in local expenditures is necessary to
25 respond to or recover from an emergency or disaster declared
26 by the Governor.

27 (2) If the county is required to implement a court
28 decision.

29 (3) To pay interest and principal on any indebtedness
30 incurred under the provisions of 53 Pa.C.S. Pt. VII Subpt. B

(relating to indebtedness and borrowing).

(4) To pay increases in pension fund requirements which are in excess of the annual average increase over the immediately preceding five fiscal years.

(5) To respond to a municipality declared to be distressed under the act of July 10, 1987 (P.L.246, No.47), known as the Municipalities Financial Recovery Act.

(6) To increase revenues when actual revenues decline from the immediately preceding year, but only to the extent of the revenue decline.

(7) To respond to a Federal or State statute, regulation or order adding to or significantly altering responsibilities and duties or requiring expenditure of county funds to the extent not funded by the Federal or State Government. This provision shall apply only to a Federal or State statute, regulation or order taking effect after the effective date of this section.

Section 304. Local tax study commission.

(a) First-year implementation.--Before any county levies, assesses or collects or provides for the levy, assessment or collection of a tax under the authority of this act, the governing body may appoint a local tax study commission in accordance with the following provisions:

(1) The local tax study commission shall consist of five, seven or nine members appointed by the governing body. One member of the local tax study commission may be a member of the governing body, as deemed appropriate by the governing body. No member of the local tax study commission shall be a relative, by blood or marriage, of an official or employee of the county. All members shall be residents of the county.

1 Representatives on a local tax study commission must
2 reasonably reflect the socioeconomic, age and occupational
3 diversity of the county.

4 (2) The governing body shall provide necessary and
5 reasonable staff to support the local tax study commission
6 and shall reimburse the members of the local tax study
7 commission for necessary and reasonable expenses in the
8 discharge of their duties.

9 (3) The local tax study commission shall study the
10 existing taxes levied, assessed and collected by the county
11 and determine if and how the tax policies of the county could
12 be strengthened or made more equitable by adopting for levy,
13 assessment and collection a tax under section 301. This study
14 shall include, but not be limited to, consideration of all of
15 the following:

16 (i) Historic rate and revenue provided by taxes
17 currently levied, assessed and collected by the county.

18 (ii) The percentage of total revenues provided by
19 taxes currently levied, assessed and collected.

20 (iii) The age, income, employment and property use
21 characteristics of the existing tax base.

22 (iv) The projected revenues of any taxes currently
23 levied, assessed and collected.

24 (v) The projected revenues of the sales and use tax
25 authorized under this act and not currently levied,
26 assessed and collected by the county.

27 (4) Within 120 days of its appointment, the local tax
28 study commission shall make to the governing body a
29 nonbinding referendum of the tax to be levied, assessed and
30 collected commencing the next fiscal year. Upon appointment

1 of the commission and except as provided for in paragraph
2 (5), no tax may be levied, assessed or collected for the next
3 fiscal year until receipt of the recommendation of the local
4 tax study commission. No later than 30 days prior to the
5 commencement of the next fiscal year, the governing body
6 shall accept or reject the recommendation of the local tax
7 study commission.

8 (5) If the local tax study commission fails to make a
9 nonbinding recommendation within 120 days of its appointment,
10 the governing body shall discharge the appointed local tax
11 study commission and appoint itself as the local tax study
12 commission. No later than 30 days prior to the commencement
13 of the next fiscal year, the governing body shall adopt the
14 appropriate tax for the county commencing the next fiscal
15 year as provided by law.

16 (6) The local tax study commission shall publish or
17 cause to be published, within 30 days of making its
18 recommendation, a final report of its activities and
19 recommendations and shall deliver the final report to the
20 chief clerk of the county who shall supply copies to any
21 interested persons upon request.

22 (7) Receipts shall be required for all reimbursable
23 expenses.

24 (8) All the records, receipts, tapes, minutes of
25 meetings and written discussions of the local tax study
26 commission shall, upon its discharge, be turned over to the
27 chief clerk of the county for permanent safekeeping. The
28 chief clerk shall make such materials available for public
29 inspection at any time during regular business hours.

30 (9) The local tax study commission shall be discharged

1 upon the filing of its final report.

2 (b) Three-year review.--

3 (1) After it receives the recommendations of a local tax
4 study commission, a county that levies, assesses and collects
5 or provides for the levy, assessment or collection of any tax
6 shall continue to levy, assess and collect the same tax for
7 the next three fiscal years.

8 (2) Nothing in this act shall be construed to preclude
9 the governing body from changing or altering the rates of any
10 such tax if it deems necessary.

11 (3) Before the third fiscal year following the county
12 action on the recommendations of a local tax study commission
13 and every third fiscal year thereafter, the governing body
14 may appoint a local tax study commission in the manner
15 provided in subsection (a). The local tax study commission
16 appointed under this subsection shall be charged with all of
17 the same powers and duties provided for the local tax study
18 commission under subsection (a).

19 (4) In the event the county does not appoint a local tax
20 study commission under this subsection after having
21 previously acted on the recommendations of a local tax study
22 commission, the county shall continue to levy, assess and
23 collect the same tax for the next three fiscal years.

24 SUBCHAPTER B

25 COUNTY SALES AND USE TAX

26 Section 311. Construction.

27 The tax imposed by the governing body under this subchapter
28 shall be in addition to any tax imposed by the Commonwealth
29 under Article II of the Tax Reform Code. Except for the
30 differing situs provisions under section 313, the provisions of

1 Article II of the Tax Reform Code shall apply to the tax.

2 Section 312. Imposition.

3 (a) Sales.--The governing body may levy and assess upon each
4 separate sale at retail of tangible personal property or
5 services, as defined in Article II of the Tax Reform Code,
6 within the boundaries of the county, a tax on the purchase
7 price. The tax shall be collected by the vendor from the
8 purchaser and shall be paid over to the Commonwealth as provided
9 in this subchapter.

10 (b) Use.--In any county within which the tax authorized in
11 subsection (a) is imposed, there shall be levied, assessed and
12 collected upon the use, within the county, of tangible personal
13 property purchased at retail, and on services purchased at
14 retail, as defined in Article II of the Tax Reform Code, a tax
15 on the purchase price. The tax shall be paid over to the
16 Commonwealth by the person who makes the use. The use tax
17 imposed under this subchapter shall not be paid over to the
18 Commonwealth by any person who has paid the tax imposed by
19 subsection (a) or has paid the tax imposed by this subsection to
20 the vendor with respect to the use.

21 (c) Occupancy.--In any county within which a tax authorized
22 by subsection (a) is imposed, there shall be levied, assessed
23 and collected an excise tax on the rent upon every occupancy of
24 a room or rooms in a hotel in the county. The tax shall be
25 collected by the operator or owner from the occupant and paid
26 over to the Commonwealth.

27 (d) Rate and uniformity.--

28 (1) The tax authorized by subsections (a), (b) and (c)
29 shall be imposed at a rate of 1%.

30 (2) The tax imposed by subsections (a), (b) and (c)

1 shall be uniform.

2 (e) Computation.--The tax imposed under this section shall
3 be computed in the manner set forth in section 503(e)(2) of the
4 act of June 5, 1991 (P.L.9, No.6), known as the Pennsylvania
5 Intergovernmental Cooperation Authority Act for Cities of the
6 First Class.

7 Section 313. Situs.

8 The situs of sales at retail or uses, including leases, of
9 motor vehicles, aircraft, motorcraft and utility services shall
10 be determined in the manner specified by section 504 of the act
11 of June 5, 1991 (P.L.9, No.6), known as the Pennsylvania
12 Intergovernmental Cooperation Authority Act for Cities of the
13 First Class.

14 Section 314. Licenses.

15 A license for the collection of the tax imposed by this
16 subchapter shall be issued in the same manner as is provided for
17 in section 505 of the act of June 5, 1991 (P.L.9, No.6), known
18 as the Pennsylvania Intergovernmental Cooperation Authority Act
19 for Cities of the First Class. Licensees shall be entitled to
20 the same discount as provided in section 227 of the Tax Reform
21 Code.

22 Section 315. Rules and regulations; collection costs.

23 (a) Regulations.--Rules and regulations shall be applicable
24 to the taxes imposed under section 312 in the same manner as is
25 provided for in section 506(1) and (2) of the act of June 5,
26 1991 (P.L.9, No.6), known as the Pennsylvania Intergovernmental
27 Cooperation Authority Act for Cities of the First Class.

28 (b) Administrative costs.--The department, to cover its
29 costs of administration, shall be entitled to retain a sum equal
30 to 1% of the revenues collected under this subchapter for its

1 administrative costs. When the annual operating budget for the
2 department is submitted to the General Assembly, the department
3 shall also submit to the chairman and minority chairman of the
4 Appropriations Committee of the Senate and to the chairman and
5 minority chairman of the Appropriations Committee of the House
6 of Representatives the actual sums retained for costs of
7 collection in the preceding fiscal year, together with all
8 supporting details.

9 Section 316. Procedure and administration.

10 (a) Ordinance.--

11 (1) A county desiring to impose the tax authorized by
12 section 312 shall give at least 60 days' written notice to
13 every municipality and school district located in the county
14 of its intent to impose the tax and shall adopt an ordinance
15 after the expiration of 60 days after the date of the notice.
16 The notice and an ordinance shall state the tax rate and
17 refer to this subchapter. The ordinance shall authorize the
18 imposition of the tax provided for in section 312.

19 (2) Prior to adopting an ordinance imposing the tax
20 authorized by section 312, the governing body shall give
21 public notice of its intent to adopt the ordinance in the
22 manner provided by section 4 of the Local Tax Enabling Act
23 and shall conduct at least one public hearing regarding the
24 proposed adoption of the ordinance.

25 (b) Notification to department.--A certified copy of the
26 county ordinance shall be delivered to the department by
27 September 1 of the year prior to the effective date of the
28 ordinance. The county ordinance shall become effective on the
29 January 1 following at least four months after the date of
30 enactment of the county ordinance.

1 (c) Delivery of repeal ordinance.--A certified copy of a
2 repeal ordinance shall be delivered to the department at least
3 30 days prior to the effective date of the repeal.

4 Section 317. County sales and use tax funds.

5 There is hereby established for each county levying the tax
6 under section 312 the (proper name) County Sales and Use Tax
7 Fund. The State Treasurer shall be custodian of each such fund
8 which shall be subject to the provisions of law applicable to
9 funds listed in section 302 of the act of April 9, 1929

10 (P.L.343, No.176), known as The Fiscal Code. Taxes imposed under
11 section 312 shall be received by the department and paid to the
12 State Treasurer and, along with interest and penalties, less any
13 collection costs allowed under this subchapter and any refunds
14 and credits paid, shall be credited to the respective fund not
15 less frequently than every two weeks. During any period prior to
16 the credit of moneys to each such fund, interest earned on
17 moneys received by the department and paid to the State
18 Treasurer under this subchapter shall be deposited into the
19 respective fund. All moneys in each such fund, including, but
20 not limited to, moneys credited to that fund under this section,
21 prior year encumbrances and the interest earned thereon, shall
22 not lapse or be transferred to any other fund, but shall remain
23 in that fund. Pending their disbursement, moneys received on
24 behalf of or deposited into each such fund shall be invested or
25 reinvested as are other moneys in the custody of the State
26 Treasurer in the manner provided by law. All earnings received
27 from the investment or reinvestment of the moneys shall be
28 credited to the respective funds.

29 Section 318. Disbursements.

30 (a) General rule.--On or before the tenth day of every

1 month, the State Treasurer shall make the disbursements on
2 behalf of the county imposing the tax out of the moneys which
3 are, as of the last day of the previous month, contained in the
4 respective county sales and use tax fund.

5 (b) Disbursement to counties.--

6 (1) The State Treasurer shall disburse to a county
7 imposing the tax authorized under section 312 an amount of
8 money equal to 50% of the tax collected in that county and
9 remitted to the department and deposited in the respective
10 county sales and use tax fund.

11 (2) An amount of money equal to the remaining 50% of the
12 tax collected in that county shall be allocated to all of the
13 school districts within that county. Each school district
14 shall be allocated a portion as computed under section
15 320(a).

16 (3) The State Treasurer shall disburse to a county, in
17 addition to its share under paragraph (1), an amount of money
18 equal to the allocations to nonqualified school districts
19 within the county.

20 (4) The county shall deposit the revenue from the
21 respective county sales and use tax fund into the county
22 general fund for disposition as provided under section
23 701(a).

24 (c) Disbursement to school districts.--The State Treasurer
25 shall, at the same time, disburse to the qualified school
26 districts an amount of money equal to their allocations under
27 subsection (b)(2). Each school district's portion shall be
28 deposited in the school district's general fund for disposition
29 as provided in section 701(b).

30 (d) Penalty.--If disbursements are not made on or before the

tenth day of each month, a 5% penalty shall be added thereto plus an additional 1% late charge per month delayed.

Section 319. Adoption of school district petitions.

(a) General rule.--No school district may receive a disbursement under section 318(c) unless one of the following applies:

(1) Prior to enactment of the county ordinance, the school district adopts a school district petition containing the statement:

We strongly urge the county to enact a county sales and use tax and intend to accept disbursements of the sales and use taxes collected.

A school district which does not enact a petition in compliance with this paragraph may not receive any distribution from funds collected during the first 24 months immediately following the initial date of imposition of the tax.

(2) Prior to October 1 of any year after the enactment of the county resolution, it adopts a school district petition containing the statement:

We support the enactment by the county of the county sales and use tax and strongly urge its continuation and intend to accept disbursements of the sales and use taxes collected.

(b) Delivery.--A certified copy of the school district petition shall be delivered to the county commissioners on or before the enactment of the county resolution or October 15 of any year thereafter, as the case may be.

Section 320. Allocations and qualifications.

(a) Allocations to school districts.--Each school district

1 shall be allocated a portion of the total allocation to school
2 districts which is equal to the total allocation to school
3 districts multiplied by the ratio of average daily membership of
4 the school district divided by the sum of the average daily
5 membership of all school districts in the county.

6 (b) Qualifications.--School districts qualified to receive
7 disbursements under section 318(c) are those school districts
8 located within the county, which:

9 (1) adopt in a timely fashion the petition required
10 under section 319; and

11 (2) take the legally necessary action and impose the tax
12 authorized under this act.

13 (c) Calculation of weighted tax revenues.--Calculations of
14 weighted tax revenues shall be made by the Department of
15 Community and Economic Development or any successor agency and
16 certified to the State Treasurer based upon information reported
17 to the Department of Community and Economic Development or any
18 successor agency, subject to review, verification and approval
19 by the Department of Community and Economic Development or any
20 successor agency.

21 (d) Definitions.--As used in this section, the following
22 words and phrases shall have the meanings given to them in this
23 subsection:

24 "Average daily membership." As defined by the act of March
25 10, 1949 (P.L.30, No.14), known as the Public School Code of
26 1949.

27 "Weighted tax revenues." Total tax revenues from all sources
28 of a municipality divided by the ratio of its per capita market
29 value to the per capita market value of its county.

30 "Per capita market value." The total market value of all

1 real property divided by population as determined by the most
2 recent decennial census.

3 CHAPTER 5

4 (RESERVED)

5 CHAPTER 7

6 DISPOSITION OF TAX REVENUES

7 Section 701. Sales tax revenues.

8 (a) Counties.--One hundred percent of any additional
9 revenues received by a county from the sales and use tax shall
10 be used to offset the revenues lost as a result of the
11 prohibition against imposition of the taxes enumerated in
12 section 301(b) and then to reduce the county real property tax
13 by means of a homestead exclusion.

14 (b) School districts.--

15 (1) One hundred percent of any additional revenues shall
16 be used to reduce the taxes listed in paragraph (2) and then
17 to reduce the real property tax by means of a homestead
18 exclusion.

19 (2) The taxes which shall be reduced under this
20 subsection are as follows:

21 (i) A tax based upon a flat rate or on a millage
22 rate on an assessed valuation of a particular trade,
23 occupation or profession, commonly known as an occupation
24 tax.

25 (ii) A tax at a set or flat rate upon persons
26 employed within the taxing district, commonly known as an
27 occupational privilege tax.

28 (iii) A per capita, poll, residence or similar head
29 tax.

30 Section 702. Revenue limitation exceptions.

1 The limitations relating to the reduction or elimination of
2 taxes in section 701 may be waived, but only to the degree
3 necessary, in the following cases:

4 (1) If an increase in local expenditures is necessary to
5 respond to or recover from an emergency or disaster declared
6 by the Governor.

7 (2) If required to implement a court decision.

8 (3) To pay interest and principal on any indebtedness
9 incurred under the provisions of 53 Pa.C.S. Pt. VII Subpt. B
10 (relating to indebtedness and borrowing).

11 (4) To pay increases in pension fund requirements which
12 are in excess of the annual average increase over the
13 immediately preceding five fiscal years.

14 (5) To respond to a county declared to be distressed
15 under the act of July 10, 1987 (P.L.246, No.47), known as the
16 Municipalities Financial Recovery Act.

17 (6) To increase revenues when actual revenues decline
18 from the immediately preceding year, but only to the extent
19 of the revenue decline.

20 (7) If the increase does not exceed the limitations on
21 millage rates for real property under the act of July 28,
22 1953 (P.L.723, No.230), known as the Second Class County
23 Code, or the act of August 9, 1955 (P.L.323, No.1307), known
24 as The County Code.

25 (8) To respond to a Federal or State statute, regulation
26 or order adding to or significantly altering responsibilities
27 and duties or requiring expenditure of funds to the extent
28 not funded by the Federal or State Government. This provision
29 shall apply only to a Federal or State statute, regulation or
30 order taking effect after the effective date of this act.

1 (9) To increase revenue equal to the percentage increase
2 in the Statewide average weekly wage from the immediately
3 preceding year or 5%, whichever is less.

4 CHAPTER 9

5 REGISTER FOR CERTAIN TAXES

6 Section 901. Definitions.

7 The following words and phrases when used in this chapter
8 shall have the meanings given to them in this section unless the
9 context clearly indicates otherwise:

10 "Department." The Department of Community and Economic
11 Development of the Commonwealth or any successor agency.

12 Section 902. Register for taxes.

13 (a) General rule.--The department shall have available an
14 official continuing register supplemented annually of all sales
15 and use taxes levied under this act.

16 (b) Contents of register.--The register and its supplements
17 shall list:

18 (1) The counties levying a sales and use tax.

19 (2) The rate of tax as stated in the ordinance levying
20 the tax.

21 (3) The rate on taxpayers.

22 (4) The name and address of the tax officer responsible
23 for administering the collection of the tax and from whom
24 information, forms for reporting and copies of rules and
25 regulations are available.

26 Section 903. Information for register.

27 The chief clerk or secretary of each county shall furnish
28 information for the register to the department in such manner
29 and on such forms as the department may prescribe by certified
30 mail no later than May 31 of each year to show new tax

1 enactments, repeals and changes. Failure of the county to comply
2 with this date for filing may result in the omission of the tax
3 levy from the register for that year. Failure of the department
4 to receive information of taxes continued without change may be
5 construed by the department to mean that the information
6 contained in the previous register remains in force.

7 Section 904. Availability and effective period of register.

8 The department shall have the register, with such annual
9 supplements as may be required by new tax enactments, repeals or
10 changes, available upon request no later than July 1 of each
11 year. The effective period for each register shall be from July
12 1 of the year in which it is issued to June 30 of the following
13 year.

14 Section 905. Effect of chapter on liability of taxpayer.

15 The provisions of this chapter shall not affect the liability
16 of any taxpayer for taxes lawfully imposed under this act.

17 CHAPTER 11

18 MISCELLANEOUS PROVISIONS

19 Section 1101. Effective date.

20 This act shall take effect January 1, 2009, or immediately,
21 whichever is later.