

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2217 Session of
2014

INTRODUCED BY CHRISTIANA, LUCAS, SNYDER, HELM, ROZZI, MCGINNIS,
MULLERY, ROCK AND SIMMONS, APRIL 29, 2014

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 29, 2014

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 prohibiting the levying, assessing or collecting of certain
23 taxes for the admission to a golf course.

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

26 Section 1. Section 301.1(f) 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 paragraph to read:

1 Section 301.1. Delegation of Taxing Powers and Restrictions
2 Thereon.--* * *

3 (f) Such local authorities shall not have authority by
4 virtue of this act:

5 * * *

6 (17) To levy, assess or collect an amusement or admissions
7 tax on the charge imposed upon a patron for the sale of
8 admission to or for the privilege of admission to a golf course
9 to engage in one or more rounds of golf.

10 Section 2. Section 311(10) of the act, amended July 2, 2008
11 (P.L.197, No.32), is amended to read:

12 Section 311. Limitations on Rates of Specific Taxes.--No
13 taxes levied under the provisions of this chapter shall be
14 levied by any political subdivision on the following subjects
15 exceeding the rates specified in this section:

16 * * *

17 [(10) On admissions to golf courses, ten percent. The tax
18 base upon which the tax shall be levied shall not exceed forty
19 percent of the greens fee. The greens fee shall include all
20 costs of admissions to the golf course.]

21 * * *

22 Section 3. This act shall take effect in 120 days.