

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2142 Session of 2015

INTRODUCED BY STEPHENS, STAATS, BARRAR, MILLARD, MASSER, GROVE,  
PHILLIPS-HILL AND JOZWIAK, JUNE 9, 2016

REFERRED TO COMMITTEE ON FINANCE, JUNE 9, 2016

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),  
2 entitled, as amended, "An act Special Session No. 1 of 1932,  
3 empowering cities of the first class to levy, assess and  
4 collect, or to provide for the levying, assessment and  
5 collection of, certain additional taxes for general revenue  
6 purposes; authorizing the establishment of bureaus, and the  
7 appointment and compensation of officers and employes to  
8 assess and collect such taxes; and permitting penalties to be  
9 imposed and enforced," providing for municipal tax  
10 reimbursement.

11 The General Assembly of the Commonwealth of Pennsylvania  
12 hereby enacts as follows:

13 Section 1. The act of August 5, 1932 (Sp.Sess., P.L.45,  
14 No.45), referred to as the Sterling Act, is amended by adding a  
15 section to read:

16 Section 1.1. Any tax imposed by a city of the first class on  
17 salaries, wages, commissions, other compensation or on net  
18 profits of business professions or other activities of a  
19 taxpayer that is resident of another political subdivision shall  
20 be reimbursed to the taxpayer's resident political subdivision  
21 at a rate equivalent to that which would have been collected  
22 from that political subdivision.

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