

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 840 Session of 2017

INTRODUCED BY TOMLINSON, McILHINNEY AND RAFFERTY,
AUGUST 29, 2017

REFERRED TO FINANCE, AUGUST 29, 2017

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),
2 entitled, as amended, "An act empowering cities of the first
3 class to levy, assess and collect, or to provide for the
4 levying, assessment and collection of, certain additional
5 taxes for general revenue purposes; authorizing the
6 establishment of bureaus, and the appointment and
7 compensation of officers and employes to assess and collect
8 such taxes; and permitting penalties to be imposed and
9 enforced," providing for remittance by a city of the first
10 class to a nonresident's resident municipality and school
11 district.

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

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

17 Section 1. * * *

18 (d) A city of the first class that imposes a nonresident
19 wage tax shall remit to the nonresident's resident municipality
20 and school district an amount equal to the amount of tax imposed
21 on earned income and net profits by the nonresident's resident
22 municipality and school district.

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