
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 317 Session of
2019

INTRODUCED BY GORDNER, ALLOWAY, J. WARD, BAKER, K. WARD AND
BROWNE, FEBRUARY 22, 2019

REFERRED TO LOCAL GOVERNMENT, FEBRUARY 22, 2019

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating and changing the law relating
4 thereto," in taxation and finance, further providing for
5 annual budget.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 3202(a) of act of May 1, 1933 (P.L.103,
9 No.69), known as The Second Class Township Code, is amended to
10 read:

11 Section 3202. Annual Budget.--(a) The board of supervisors
12 shall annually prepare a proposed budget for all funds for the
13 ensuing fiscal year. The proposed budget shall reflect as nearly
14 as possible the estimated revenues and expenses of the township
15 for the year for which the budget is prepared. A township shall
16 not prepare and advertise notice of a proposed budget when it is
17 knowingly inaccurate. Upon any revision of the proposed budget,
18 if the estimated revenues or expenses in the final budget are
19 increased more than ten percent in the aggregate or more than

1 twenty-five percent in any major category over the proposed
2 budget, it may not be legally adopted with those increases
3 unless it is again advertised once[, the same as the original
4 proposed budget,] at least ten days before adoption and an
5 opportunity given to taxpayers to examine the amended proposed
6 budget. A major category is a group of related revenue or
7 expense items, the combined total of which is listed as a line
8 item. [The budget shall be prepared on a uniform form prepared
9 and furnished under section 3203.] The estimates in the budget
10 shall specify the amount of money necessary for each
11 governmental activity of the township for which a special tax
12 levy may or may not be authorized and the amount of money
13 necessary for the payment of debts and other miscellaneous
14 purposes.

15 * * *

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