

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1188 Session of 2020

INTRODUCED BY BLAKE, KEARNEY, SCHWANK, BOSCOLA, FONTANA, COSTA, HUTCHINSON, KILLION, L. WILLIAMS AND TARTAGLIONE, JUNE 5, 2020

AS AMENDED ON THIRD CONSIDERATION, JUNE 22, 2020

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," in
22 local taxes, further providing FOR DELEGATION OF TAXING <--
23 POWERS AND RESTRICTIONS THEREON AND for tax limitations.

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

26 ~~Section 1. Section 320 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 subsection to read:~~

1 SECTION 1. SECTION 301.1(F) OF THE ACT OF DECEMBER 31, 1965 <--
2 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, IS
3 AMENDED BY ADDING A PARAGRAPH TO READ:

4 SECTION 301.1. DELEGATION OF TAXING POWERS AND RESTRICTIONS
5 THEREON.--* * *

6 (F) SUCH LOCAL AUTHORITIES SHALL NOT HAVE AUTHORITY BY
7 VIRTUE OF THIS ACT:

8 * * *

9 (17) TO LEVY, ASSESS OR COLLECT AN AMUSEMENT OR ADMISSION
10 TAX BASED ON A CHARGE IMPOSED FOR THE MOVEMENT OF PASSENGERS BY
11 A FOR-PROFIT RAILROAD THAT OPERATES AS A COMMON CARRIER OF
12 FREIGHT SUBJECT TO THE JURISDICTION OF THE UNITED STATE SURFACE
13 TRANSPORTATION BOARD IF THE FREIGHT CONSTITUTES A MAJORITY OF
14 THE MOVEMENTS HANDLED BY THE RAILROAD MEASURED BY BOTH INCOME
15 AND VOLUME AND THE FOR-PROFIT RAILROAD TRANSPORTS MORE THAN
16 20,000 REVENUE CARLOADS ANNUALLY WHILE OFFERING TOURIST OR
17 PASSENGER SERVICE.

18 SECTION 2. SECTION 320 OF THE ACT IS AMENDED BY ADDING A
19 SUBSECTION TO READ:

20 Section 320. Tax Limitations.--* * *

21 (d) Local Tax Limitations.--The calculation of the aggregate
22 amount of all taxes imposed under this section shall not include
23 the following:

24 (1) Any revenues derived from a tax rate in excess of the
25 tax rates authorized under this chapter which is levied under
26 the act of July 10, 1987 (P.L.246, No.47), known as the
27 "Municipalities Financial Recovery Act," or the act of December
28 18, 1984 (P.L.1005, No.205), known as the "Municipal Pension
29 Plan Funding Standard and Recovery Act."

30 (2) Any revenues derived from the levy of a tax by a home

1 rule municipality in compliance with 53 Pa.C.S. § 2962(b)
2 (relating limitation on municipal powers).

3 Section ~~2~~ 3. This act shall take effect in 60 days.

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