

**SENATE APPROPRIATIONS COMMITTEE
FISCAL NOTE**

BILL NO. House Bill 330

PRINTER NO. 883

AMOUNT

No Fiscal Impact

FUND

General Fund

DATE INTRODUCED

February 1, 2019

PRIME SPONSOR

Representative Emrick

DESCRIPTION AND PURPOSE OF BILL

House Bill 330 amends the act of June 27, 2006 (1st Sp. Sess., P.L.1873, No.1), known as the Taxpayer Relief Act, to make technical corrections with regard to references made to the Local Tax Enabling Act (LTEA) that have been amended since 2006.

The legislation amends the definitions of "domicile", "earned income" and "net profits" contained in the Taxpayer Relief Act in order to correctly cross-reference the Local Tax Enabling Act. House Bill 330 also makes changes to the following sections of the Taxpayer Relief Act to reflect correct references to the LTEA:

- 304 (relating to certain rates of taxation limited);
- 322 (relating to collections);
- 323 (relating to credits);
- 326 (relating to regulations);
- 331.2 (relating to 2007 referendum);
- 332 (relating to adoption of further referendum);
- 334 (relating to disposition of income tax revenue and property tax reduction allocations); and
- 5005 (relating to repeals).

This act shall take effect in 60 days.

FISCAL IMPACT:

House Bill 330 will have no fiscal impact on Commonwealth or local funds.

In November 2017, voters approved an amendment to the Pennsylvania Constitution that allows a local taxing authority to exclude from taxation an amount based on the assessed value of homestead property up to 100% of the assessed value. The Taxpayer Relief Act requires technical corrections to ensure the proper application of any future legislation that would affect property taxes.