

SENATE APPROPRIATIONS COMMITTEE FISCAL NOTE

BILL NO. Senate Bill 1134

PRINTER NO. 1472

AMOUNT

No Fiscal Impact

FUND

Municipal Funds

DATE INTRODUCED

March 28, 2024

PRIME SPONSOR

Senator Brown

DESCRIPTION

Senate Bill 1134 amends Title 8 (Boroughs and Incorporated Towns) to authorize a borough council to waive, by resolution, the limitation on a tax that supports ambulance, rescue and other emergency services so that more than half of the revenue may be used for compensation of personnel in any calendar year.

Title 8 (Boroughs and Incorporated Towns) currently authorizes boroughs to levy a tax for the purpose of supporting ambulance, rescue and other emergency services. Boroughs are permitted to use up to half of the revenue generated by this tax for salaries, benefits and other compensation of ambulance, rescue and other emergency services personnel.

This legislation is scheduled to take effect in 60 days.

FISCAL IMPACT:

This legislation may result in boroughs reallocating existing tax revenue between expenditure items relating to ambulance, rescue and other emergency services, but it does not provide boroughs with authority to increase the tax rate above current limits.