

LEGISLATIVE REFERENCE BUREAU

L.R.B. Form No. 4 (Rev. 3/25/10)

2013D04895DMS:JB

No. \_\_\_\_\_

AN ACT

LEGISLATIVE REFERENCE BUREAU

Amending the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, further providing for delegation of taxing powers and restrictions thereon.

INTRODUCED \_\_\_\_\_ 20 \_\_\_\_\_

By \_\_\_\_\_ District NO. \_\_\_\_\_

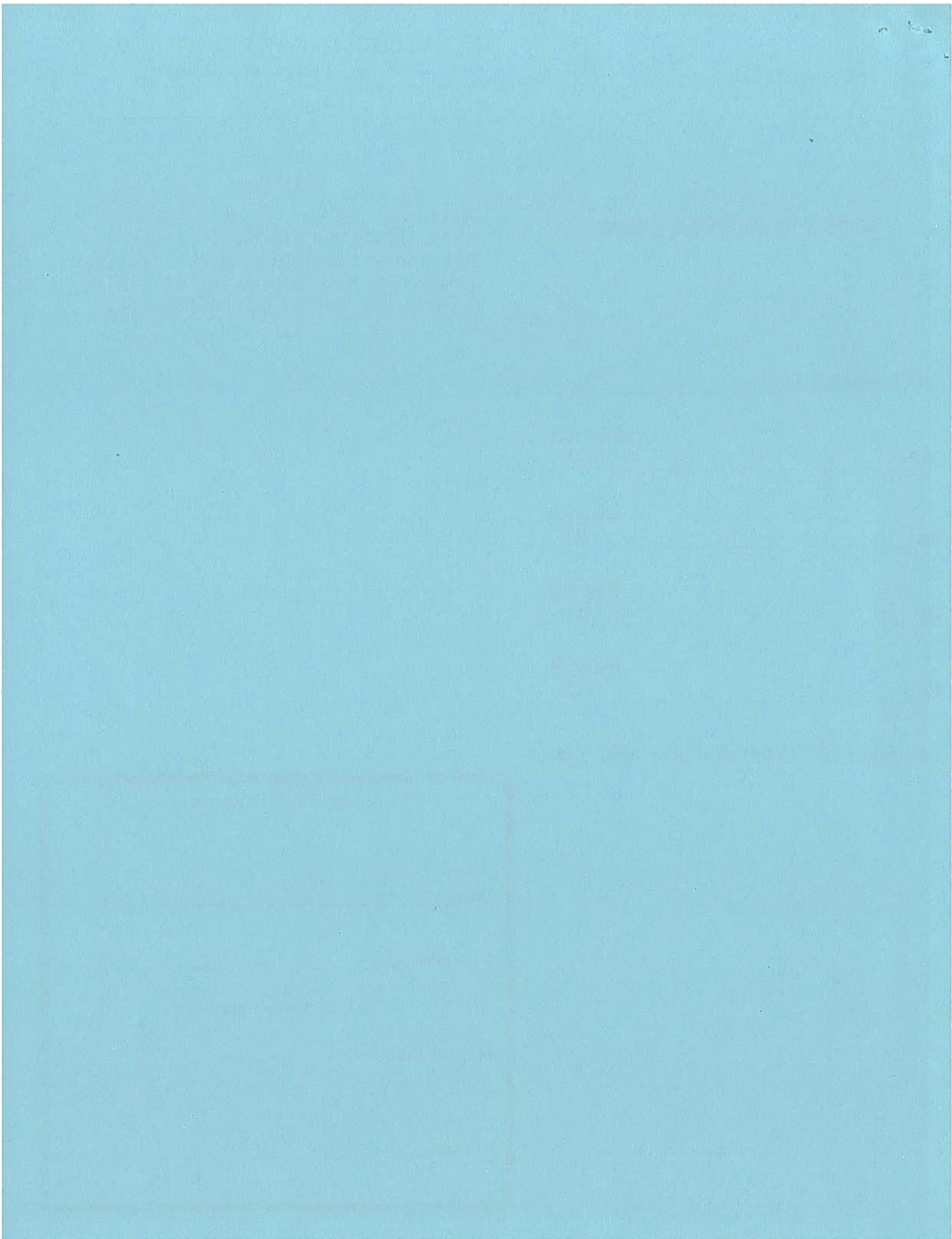
By \_\_\_\_\_ District NO. \_\_\_\_\_

By \_\_\_\_\_ District NO. \_\_\_\_\_

By \_\_\_\_\_ District NO. \_\_\_\_\_

See next page for additional co-sponsors.

<b>Referred to Committee on</b>	
Date _____	20 _____
Reported _____	20 _____
<b>As Committed-Amended</b>	
<b>Recommendation</b>	
_____	
By Hon. _____	



## 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,"  
22 further providing for delegation of taxing powers and  
23 restrictions thereon.

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

26 Section 1. Section 301.1 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 301.1. Delegation of Taxing Powers and Restrictions  
2 Thereon.--\* \* \*

3 (a.1) (1) A local taxing authority may levy a tax on the  
4 privilege of doing business in the jurisdiction of the local  
5 taxing authority if:

6 (i) the privilege is exercised by conducting transactions in  
7 the jurisdiction of the levying local taxing authority for all  
8 or part of fifteen or more calendar days within the calendar  
9 year; or

10 (ii) the privilege is exercised through a base of operations  
11 in the jurisdiction of the levying local taxing authority. The  
12 gross receipts subject to this tax shall not include any  
13 receipts subject to a tax measured by such gross receipts which  
14 is imposed under subparagraph (i).

15 (2) As used in this subsection the term "base of operations"  
16 shall mean an actual, physical and permanent place of business  
17 from which a taxpayer manages, directs and controls its business  
18 activities at that location.

19 \* \* \*

20 Section 2. This act shall apply to taxable years commencing  
21 on or after January 1, 2013.

22 Section 3. This act shall take effect immediately.