

## AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in general provisions relating to home  
3 rule and optional plan government, further providing for  
4 limitation on municipal powers.

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

7 Section 1. Section 2962(b) of Title 53 of the Pennsylvania  
8 Consolidated Statutes is amended to read:

9 § 2962. Limitation on municipal powers.

10 \* \* \*

11 (b) Taxing power.--

12 (1) Unless prohibited by the Constitution of  
13 Pennsylvania, the provisions of this subpart or any other  
14 statute or its home rule charter, a municipality which has  
15 adopted a home rule charter shall have the power and  
16 authority to enact and enforce local tax ordinances upon any  
17 subject of taxation granted by statute to the class of  
18 municipality of which it would be a member but for the

1 adoption of a home rule charter at [any] a rate of taxation  
2 determined by the governing body, provided that the rate of  
3 taxation does not conflict with any provision of its home  
4 rule charter, including any provision limiting the rate or  
5 imposing a referendum requirement to approve the rate.

6 [No] (2) Notwithstanding the provisions of paragraph  
7 (1), no home rule municipality shall establish or levy a rate  
8 of taxation upon nonresidents which is greater than the rate  
9 which a municipality would have been authorized to levy on  
10 nonresidents but for the adoption of a home rule charter.

11 [The governing body shall not be subject to any limitation on  
12 the rates of taxation imposed upon residents.]

13 \* \* \*

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