AN ACT

Amending the act of July 28, 1953 (P.L.723, No.230), entitled "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," in Allegheny Regional Asset District, further providing for imposition of sales and use tax.

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

Section 1. Section 3152-B(d) of the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, is amended to read:

Section 3152-B. Imposition.--* * *

(d) (1) The tax authorized by subsections [(a), (b) and (c)] (a) and (b) may be imposed at a rate of one per centum (1%) thirty-two hundredths per centum (.32%). The tax authorized by subsection (c) may be imposed at a rate of one per centum (1%).

(2) The tax imposed by subsections [(a), (b) and (c)] (a) and (b) shall be uniform.

* * *
Section 2. The Secretary of the Commonwealth shall submit to 
the Legislative Reference Bureau a notice for publication in the 
Pennsylvania Bulletin if the General Assembly has enacted all of 
the following:

(1) An act that repeals the exclusions from the tax 
imposed under Article II of the act of March 4, 1971 (P.L.6, 
No.2), known as the Tax Reform Code of 1971.

(2) An act that reduces the rate of tax imposed under 
section 503(a) and (b) of the act of June 5, 1991 (P.L.9, 
No.6), known as the Pennsylvania Intergovernmental 
Cooperation Authority Act for Cities of the First Class, in a 
manner that would result in the revenue generated by the tax 
imposed under section 503(a) and (b) of the Pennsylvania 
Intergovernmental Cooperation Authority Act for Cities of the 
First Class, being revenue neutral, subject to the repeal of 
exclusions described under paragraph (1), in comparison to 
the amount generated in the prior fiscal year.

(3) An act that reduces the amount deposited into the 
Public Transportation Trust Fund under 74 Pa.C.S. § 1506(c) 
(1).

Section 3. This act shall take effect as follows:

(1) Section 2 of this act and this section shall take 
effect immediately.

(2) The remainder of this act shall take effect upon 
publication of the notice under section 2 of this act.