

AN ACT

1 Amending the act of May 1, 1933 (P.L.103, No.69), entitled "An
2 act concerning townships of the second class; and amending,
3 revising, consolidating and changing the law relating
4 thereto," in taxation and finance, providing for tax levies.

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

7 Section 1. The act of May 1, 1933 (P.L.103, No.69), known as
8 The Second Class Township Code, is amended by adding a section
9 to read:

10 Section 3211. Tax Levies.--Notwithstanding any other
11 provision of law, the board of supervisors may, by ordinance,
12 levy and, in accordance with this act, provide for the
13 collection of:

14 (1) An annual tax on wages, salaries, commissions and other
15 earned income of individuals.

16 (2) A payroll preparation tax in accordance with the
17 procedures for a city of the second class under section 303 of
18 the act of December 31, 1965 (P.L.1257, No.511), known as "The

1 Local Tax Enabling Act."

2 (3) A local services tax, as defined in section 501 of "The
3 Local Tax Enabling Act." The local services tax shall be subject
4 to the following:

5 (i) Beginning upon the effective date of this paragraph and
6 ending December 31, 2024, the local services tax shall be no
7 more than eighty-two dollars (\$82) per individual.

8 (ii) Beginning January 1, 2025, and for each succeeding
9 January 1 thereafter, the board of supervisors may, by
10 ordinance, adjust the local services tax by an annual factor,
11 which shall be determined by increasing the amount under
12 subparagraph (i) by the percentage change in the Consumer Price
13 Index for All Urban Consumers (CPI-U) for the Pennsylvania, New
14 Jersey, Delaware and Maryland area. In calculating the
15 adjustment, the board of supervisors shall use the most recent
16 twelve-month period for which figures have been officially
17 reported by the United States Department of Labor, Bureau of
18 Labor Statistics.

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