

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," in finance and taxation, further providing for tax
5 levies.

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

8 Section 1. Section 1709 of the act of June 24, 1931
9 (P.L.1206, No.331), known as The First Class Township Code, is
10 amended by adding a subsection to read:

11 Section 1709. Tax Levies.--* * *

12 (d) Notwithstanding any other provision of law, the board of
13 commissioners may, by ordinance, levy and, in accordance with
14 this act, provide for the collection of:

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

17 (2) A payroll preparation tax in accordance with the
18 procedures for a city of the second class under section 303 of
19 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 per individual.

8 (ii) Beginning January 1, 2025, and for each succeeding
9 January 1 thereafter, the board of commissioners 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 commissioners 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.