

TAXATION REEXAMINATION OF RETURNS BY SECOND CLASS CITIES

Act of Jul. 13, 1953, P.L. 450, No. 103

Cl. 11

AN ACT

Regulating the reexamination of tax returns and the imposition of taxes by cities of the second class in certain cases.

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

Section 1. Whenever a city of the second class adopts an ordinance pursuant to the provisions of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," and its amendments, and a taxpayer is required to file a tax return and pay a tax imposed on the value of the annual gross business transacted by him, such taxpayer's return shall not be examined nor shall an additional tax be imposed on such taxpayer on account of any ordinance, rule or regulation which declares certain activities to be in a retail business classification and which were allowed by the taxing authorities to be included in the wholesale business classification in previous returns, unless such ordinance, rule or regulation is adopted prior to the date such return is required to be filed.