

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 161 Session of 2015

INTRODUCED BY TALLMAN, DUSH, MURT, A. HARRIS, READSHAW, D. COSTA AND DAY, JANUARY 22, 2015

REFERRED TO COMMITTEE ON FINANCE, JANUARY 22, 2015

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
 2 entitled "An act empowering cities of the second class,  
 3 cities of the second class A, cities of the third class,  
 4 boroughs, towns, townships of the first class, townships of  
 5 the second class, school districts of the second class,  
 6 school districts of the third class and school districts of  
 7 the fourth class including independent school districts, to  
 8 levy, assess, collect or to provide for the levying,  
 9 assessment and collection of certain taxes subject to maximum  
 10 limitations for general revenue purposes; authorizing the  
 11 establishment of bureaus and the appointment and compensation  
 12 of officers, agencies and employes to assess and collect such  
 13 taxes; providing for joint collection of certain taxes,  
 14 prescribing certain definitions and other provisions for  
 15 taxes levied and assessed upon earned income, providing for  
 16 annual audits and for collection of delinquent taxes, and  
 17 permitting and requiring penalties to be imposed and  
 18 enforced, including penalties for disclosure of confidential  
 19 information, providing an appeal from the ordinance or  
 20 resolution levying such taxes to the court of quarter  
 21 sessions and to the Supreme Court and Superior Court," in  
 22 local taxes, further providing for limitations on rates of  
 23 specific taxes and for restricted use.

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

26 Section 1. Section 311(1) of the act of December 31, 1965  
 27 (P.L.1257, No.511), known as The Local Tax Enabling Act, amended  
 28 July 2, 2008 (P.L.197, No.32), is amended to read:

1 Section 311. Limitations on Rates of Specific Taxes.--No  
2 taxes levied under the provisions of this chapter shall be  
3 levied by any political subdivision on the following subjects  
4 exceeding the rates specified in this section:

5 (1) Per capita, poll or other similar head taxes, [ten]  
6 fifteen dollars ([\$10] \$15).

7 \* \* \*

8 Section 2. Section 330(a.1) of the act, added July 2, 2008  
9 (P.L.197, No.32), is amended and the section is amended by  
10 adding a subsection to read:

11 Section 330. Restricted Use.--\* \* \*

12 (a.1) A municipality shall use no less than [twenty-five]  
13 thirty percent of the funds derived from the local services tax  
14 for [emergency services] fire and emergency medical services.

15 (a.2) A municipality levying a per capita tax that exceeds  
16 ten dollars (\$10) shall use the funds generated from the excess  
17 for fire and emergency medical services.

18 \* \* \*

19 Section 3. The amendment of section 330(a.1) of the act  
20 shall apply to fiscal years beginning after January 1, 2015.

21 Section 4. This act shall take effect in 60 days.