

THE GENERAL ASSEMBLY OF PENNSYLVANIA

# HOUSE BILL

No. 1872 Session of  
1984

INTRODUCED BY TRELLO, LASHINGER, F. E. TAYLOR, PETRONE, ARTY,  
DeWEESE, GLADECK, PETERSON, CORNELL, D. R. WRIGHT, ALDERETTE,  
COLAFELLA, LESCOVITZ, AFFLERBACH, CAPPABIANCA AND  
J. L. WRIGHT, JANUARY 31, 1984

REFERRED TO COMMITTEE ON FINANCE, JANUARY 31, 1984

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,"  
22 providing restrictions on taxes on admission to ski  
23 facilities.

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

26 Section 1. Section 2 of the act of December 31, 1965  
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is

1 amended by adding a clause to read:

2 Section 2. Delegation of Taxing Powers and Restrictions

3 Thereon.--The duly constituted authorities of the following

4 political subdivisions, cities of the second class, cities of

5 the second class A, cities of the third class, boroughs, towns,

6 townships of the first class, townships of the second class,

7 school districts of the second class, school districts of the

8 third class, and school districts of the fourth class, in all

9 cases including independent school districts, may, in their

10 discretion, by ordinance or resolution, for general revenue

11 purposes, levy, assess and collect or provide for the levying,

12 assessment and collection of such taxes as they shall determine

13 on persons, transactions, occupations, privileges, subjects and

14 personal property within the limits of such political

15 subdivisions, and upon the transfer of real property, or of any

16 interest in real property, situate within the political

17 subdivision levying and assessing the tax, regardless of where

18 the instruments making the transfers are made, executed or

19 delivered or where the actual settlements on such transfer take

20 place. The taxing authority may provide that the transferee

21 shall remain liable for any unpaid realty transfer taxes imposed

22 by virtue of this act. Each local taxing authority may, by

23 ordinance or resolution, exempt any person whose total income

24 from all sources is less than five thousand dollars (\$5,000) per

25 annum from the per capita or similar head tax, occupation tax

26 and occupational privilege tax, or earned income tax, or any

27 portion thereof, and may adopt regulations for the processing of

28 claims for exemptions. Such local authorities shall not have

29 authority by virtue of this act:

30 \* \* \*

1     (12) To levy a tax on admission to a ski facility in excess  
2     of ten percent of the price of the most expensive lift ticket  
3     being sold at the time of admission or two dollars (\$2),  
4     whichever sum is greater.

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