

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 470 Session of  
2005

INTRODUCED BY KASUNIC, WOZNIAK, GORDNER, LOGAN, O'PAKE, COSTA,  
LAVALLE, MUSTO, KITCHEN, TARTAGLIONE, STOUT, BOSCOLA, STACK,  
WAUGH AND FERLO, MARCH 28, 2005

REFERRED TO FINANCE, MARCH 28, 2005

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 further providing for delegation of taxing powers and  
23 restrictions on taxing powers.

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

26 Section 1. The introductory paragraph of section 2 of the  
27 act of December 31, 1965 (P.L.1257, No.511), known as The Local  
28 Tax Enabling Act, amended December 1, 2004 (P.L.1729, No.222),

1 is amended 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 twelve thousand dollars (\$12,000)  
25 per annum from the per capita or similar head tax, occupation  
26 tax and emergency and municipal services tax, or earned income  
27 tax, or any portion thereof, may exempt any person sixty-five  
28 years of age or older whose total income from all sources is  
29 less than twelve thousand five hundred dollars (\$12,500) per  
30 annum from the per capita or similar head tax and may adopt

1 regulations for the processing of claims for exemptions. Such  
2 local authorities shall not have authority by virtue of this  
3 act:

4 \* \* \*

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