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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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**HOUSE BILL**  
**No. 1402** Session of  
1977

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INTRODUCED BY DOYLE, GALLAGHER, STAPLETON, O'KEEFE,  
M. H. GEORGE, HOEFFEL, GARZIA, MORRIS AND BERLIN,  
JUNE 23, 1977

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REFERRED TO COMMITTEE ON FINANCE, JUNE 23, 1977

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AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),  
2 entitled, as amended, "An act empowering cities of the first  
3 class to levy, assess and collect, or to provide for the  
4 levying, assessment and collection of, certain additional  
5 taxes for general revenue purposes; authorizing the  
6 establishment of bureaus, and the appointment and  
7 compensation of officers and employes to assess and collect  
8 such taxes; and permitting penalties to be imposed and  
9 enforced," limiting the rate of the tax on wages and net  
10 profits as it is levied upon certain persons.

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

13 Section 1. Section 1, act of August 5, 1932 (Sp.Sess.,  
14 P.L.45, No.45), entitled, as amended, "An act empowering cities  
15 of the first class to levy, assess and collect, or to provide  
16 for the levying, assessment and collection of, certain  
17 additional taxes for general revenue purposes; authorizing the  
18 establishment of bureaus, and the appointment and compensation  
19 of officers and employes to assess and collect such taxes; and  
20 permitting penalties to be imposed and enforced," is amended by  
21 adding a subsection to read:

1       Section 1.   \* \* \*

2       (d) In the case of any tax levied under the provisions of  
3 this act on wages and net profits, the rate of such tax on  
4 persons who are not residents of the city levying such tax shall  
5 not exceed 75% of the rate of the tax imposed upon residents of  
6 such city.

7       Section 2. This act shall take effect immediately and shall  
8 apply to all tax years commencing January 1, 1977 and  
9 thereafter.