

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**

**No. 766**

Session of  
1979

INTRODUCED BY POTT, BORSKI, BRUNNER AND VROON, MARCH 20, 1979

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 20, 1979

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 authorizing exemptions from certain taxes.

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

25 Section 1. The introductory paragraph of section 2, act of  
 26 December 31, 1965 (P.L.1257, No.511), known as "The Local Tax  
 27 Enabling Act," amended July 1, 1978 (No.113), is amended to  
 28 read:

1 Section 2. Delegation of Taxing Powers and Restrictions  
2 Thereon.--The duly constituted authorities of the following  
3 political subdivisions, cities of the second class, cities of  
4 the second class A, cities of the third class, boroughs, towns,  
5 townships of the first class, townships of the second class,  
6 school districts of the second class, school districts of the  
7 third class, and school districts of the fourth class, in all  
8 cases including independent school districts, may, in their  
9 discretion, by ordinance or resolution, for general revenue  
10 purposes, levy, assess and collect or provide for the levying,  
11 assessment and collection of such taxes as they shall determine  
12 on persons, transactions, occupations, privileges, subjects and  
13 personal property within the limits of such political  
14 subdivisions, and upon the transfer of real property, or of any  
15 interest in real property, situate within the political  
16 subdivision levying and assessing the tax, regardless of where  
17 the instruments making the transfers are made, executed or  
18 delivered or where the actual settlements on such transfer take  
19 place. The taxing authority may provide that the transferee  
20 shall remain liable for any unpaid realty transfer taxes imposed  
21 by virtue of this act. Each local taxing authority may, by  
22 ordinance or resolution, exempt any person whose total income  
23 from all sources is less than [three thousand two hundred  
24 dollars (\$3,200)] five thousand dollars (\$5,000) per annum from  
25 the per capita or similar head tax, occupation tax and  
26 occupational privilege tax or any portion thereof, and may adopt  
27 regulations for the processing of claims for exemptions. Such  
28 local authorities shall not have authority by virtue of this  
29 act:

30 \* \* \*

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