

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2281 Session of
1980

INTRODUCED BY STUBAN, HASAY, HELFRICK, ARMSTRONG, MILLER,
HONAMAN, COLE, B. F. O'BRIEN, GATSKI, HOEFFEL, MILANOVICH
AND LAUGHLIN, FEBRUARY 25, 1980

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 25, 1980

AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An
2 act relating to tax reform and State taxation by codifying
3 and enumerating certain subjects of taxation and imposing
4 taxes thereon; providing procedures for the payment,
5 collection, administration and enforcement thereof; providing
6 for tax credits in certain cases; conferring powers and
7 imposing duties upon the Department of Revenue, certain
8 employers, fiduciaries, individuals, persons, corporations
9 and other entities; prescribing crimes, offenses and
10 penalties," increasing the distribution to local taxing
11 authorities with property within 20 miles of a nuclear
12 facility.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. Section 1106-A, act of March 4, 1971 (P.L.6,
16 No.2), known as the "Tax Reform Code of 1971," added July 4,
17 1979 (No.27), is amended to read:

18 Section 1106-A. Reports by Local Taxing Authorities.--(a)
19 On or before the first day of April of 1971 and of each year
20 thereafter, each local taxing authority shall submit to the
21 department:

22 (1) The name and address of each public utility owning

1 utility realty within its jurisdiction, and the assessed value
2 of such utility realty.

3 (2) Its real estate tax rate for its current fiscal year.

4 (3) The realty tax equivalent, which is the assessed value
5 of clause (1) multiplied by the tax rate of clause (2).

6 (4) Its total tax receipts for its last completed fiscal
7 year. The total tax receipts shall be adjusted to include an
8 additional amount equal to five per cent of the tax receipts on
9 account of real property located within twenty miles of a
10 nuclear facility of a public utility.

11 (5) Any adjustment to the assessed values, tax rates, realty
12 tax equivalents or total tax receipts previously reported
13 pursuant to clauses (1) to (4).

14 (b) If a local taxing authority shall fail to file the
15 report required by subsection (a) by the date therein
16 prescribed, or within any extension granted by the department,
17 it shall forfeit its right to share in the next-ensuing
18 distribution made pursuant to section 1107-A.

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