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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 71

Session of  
1981

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INTRODUCED BY FREIND, JANUARY 19, 1981

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 19, 1981

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AN ACT

1 Abolishing certain limitations on the rate and amount of taxes  
2 levied by political subdivisions and making certain repeals.

3 The General Assembly of the Commonwealth of Pennsylvania  
4 hereby enacts as follows:

5 Section 1. Abolishment of limitations on rates and amounts.

6 Except as otherwise provided in section 3, all limitations on  
7 the rate or amount of taxes authorized by and levied by  
8 political subdivisions are hereby abolished and hereafter all  
9 political subdivisions may levy taxes on such persons, property,  
10 transactions and subjects at such rates and in such amounts as  
11 such political subdivisions deem are necessary to meet their  
12 legitimate revenue needs. Nothing herein shall be construed to  
13 authorize the levying of taxes on classes of persons, property,  
14 transactions and subjects which were not heretofore subject to  
15 taxation by political subdivisions.

16 Section 2. Repeals.

17 (a) The following acts or parts of acts are hereby repealed

1 to the extent they provide specific limitations as to the rate  
2 and amount of taxes they are otherwise authorized to levy:

3 Section 9, act of March 4, 1870 (P.L.343, No.335), entitled,  
4 as amended, "An act to define the limits and to organize the  
5 town of Bloomsburg."

6 Section 1, act of June 17, 1913 (P.L.507, No.335), entitled  
7 "An act to provide revenue for State and county purposes, and,  
8 in cities coextensive with counties, for city and county  
9 purposes; imposing taxes upon certain classes of personal  
10 property; providing for the assessment and collection of the  
11 same; providing for the duties and compensation of  
12 prothonotaries and recorders in connection therewith; and  
13 modifying existing legislation which provided for raising  
14 revenue for State purposes."

15 Section 2601, act of June 23, 1931 (P.L.932, No.317), known  
16 as "The Third Class City Code."

17 Section 1709, act of June 24, 1931 (P.L.1206, No.331), known  
18 as "The First Class Township Code."

19 Section 1, act of August 5, 1932 (Sp.Sess., P.L.45, No.45),  
20 entitled, as amended, "An act empowering cities of the first  
21 class to levy, assess and collect, or to provide for the  
22 levying, assessment and collection of, certain additional taxes  
23 for general revenue purposes; authorizing the establishment of  
24 bureaus, and the appointment and compensation of officers and  
25 employes to assess and collect such taxes; and permitting  
26 penalties to be imposed and enforced."

27 Section 905, act of May 1, 1933 (P.L.103, No.69), known as  
28 "The Second Class Township Code."

29 Section 307, act of June 24, 1937 (P.L.2017, No.396), known  
30 as the "County Institution District Law."

1       Section 2, act of June 20, 1947 (P.L.733, No.319), entitled,  
2 as amended, "An act to provide revenue in school districts of  
3 the first class A by imposing a temporary tax upon certain  
4 classes of personal property; providing for its levy and  
5 collection; conferring and imposing powers and duties on the  
6 county assessing authority, board of revision of taxes, receiver  
7 of school taxes, school treasurer, board of public education in  
8 such districts and courts; providing for compensation to certain  
9 officers, and employes and imposing penalties."

10       Section 4, act of June 20, 1947 (P.L.745, No.320), entitled  
11 "An act to provide revenue for school districts of the first  
12 class by imposing a temporary mercantile license tax on persons  
13 engaging in certain occupations and businesses therein;  
14 providing for its levy and collection; for the issuance of  
15 mercantile licenses upon the payment of fees therefor;  
16 conferring and imposing powers and duties on boards of public  
17 education, receivers of school taxes and school treasurers in  
18 such districts; saving certain ordinances of council of certain  
19 cities, and providing compensation for certain officers, and  
20 employes and imposing penalties."

21       Sections 652, 672 and 679, act of March 10, 1949 (P.L.30,  
22 No.14), known as the "Public School Code of 1949."

23       Section 1, act of May 23, 1949 (P.L.1661, No.505), entitled,  
24 as amended, "An act to impose a tax on real estate for public  
25 school purposes in school districts of the first class and of  
26 the first class A for current expenses."

27       Section 3, act of May 23, 1949 (P.L.1669, No.508), entitled,  
28 as amended, "An act to provide revenue for school districts of  
29 the first class by imposing a tax on persons engaging in certain  
30 businesses, professions, occupations, trades, vocations and

1 commercial activities therein; providing for its levy and  
2 collection; conferring and imposing powers and duties on the  
3 Board of Public Education, receiver of school taxes and school  
4 treasurer in such districts; and prescribing penalties."

5 Section 2, act of May 23, 1949 (P.L.1676, No.509), entitled,  
6 as amended, "An act to provide revenue in school districts of  
7 the first class by imposing a tax upon certain classes of  
8 personal property; providing for its levy and collection;  
9 conferring and imposing powers and duties on the county  
10 assessing authority, board of revision of taxes, receiver of  
11 school taxes, school treasurer, board of public education in  
12 such districts, and courts; providing for compensation to  
13 certain officers and employes; and imposing penalties."

14 Sections 1970 and 1970.2, act of July 28, 1953 (P.L.723,  
15 No.230), known as the "Second Class County Code."

16 Section 1, act of August 19, 1953 (P.L.1200, No.334),  
17 entitled "An act to provide revenue for school districts of the  
18 first class A by imposing a tax on real estate in such districts  
19 for general public school purposes, and providing for its levy  
20 and collection."

21 Section 1770, act of August 9, 1955 (P.L.323, No.130), known  
22 as "The County Code."

23 Section 1, act of November 19, 1959 (P.L.1552, No.557),  
24 entitled "An act imposing a tax on real estate for public school  
25 purposes in school districts of the first class and first class  
26 A for current expenses."

27 Section 2, act of August 24, 1961 (P.L.1135, No.508),  
28 entitled "An act imposing a tax for general public school  
29 purposes in school districts of the first class A on salaries,  
30 wages, commissions and other compensation earned by residents

1   thereof, and on the net profits earned from businesses,  
2   professions or other activities conducted by residents thereof;  
3   providing for its levy and collection; requiring the filing of  
4   declarations and returns and the giving of information by  
5   employers and by those subject to the tax; imposing on employers  
6   the duty of collecting the tax at source; conferring and  
7   imposing powers and duties on boards of public education and  
8   school treasurers in such districts; providing for the  
9   administration and enforcement of the act and imposing penalties  
10  for violation thereof."

11       Section 1, act of August 8, 1963 (P.L.585, No.304), entitled,  
12  as amended, "An act imposing a tax on real estate for public  
13  school purposes in school districts of the first class A for  
14  current expenses."

15       Section 1, act of August 9, 1963 (P.L.640, No.338), entitled  
16  "An act empowering cities of the first class, coterminous with  
17  school districts of the first class, to authorize the boards of  
18  public education of such school districts to impose certain  
19  additional taxes for school district purposes, and providing for  
20  the levy, assessment and collection of such taxes."

21       Section 10, act of August 24, 1963 (P.L.1132, No.484), known  
22  as the "Community College Act of 1963."

23       Sections 2 and 8, act of December 31, 1965 (P.L.1257,  
24  No.511), known as "The Local Tax Enabling Act."

25       Section 1302, act of February 1, 1966 (1965 P.L.1656,  
26  No.581), known as "The Borough Code."

27       Section 1, act of November 26, 1968 (P.L.1098, No.340),  
28  entitled "An act imposing a tax on real estate for public school  
29  purposes in school districts of the first class A for general  
30  public school purposes."

1       Section 3, act of May 29, 1969 (P.L.47, No.16), known as the  
2 "First Class City and School District Corporate Net Income Tax  
3 Act of 1969."

4       Section 4, act of June 10, 1971 (P.L.153, No.7), known as the  
5 "First Class School District Liquor Sales Tax Act of 1971."

6       (b) All other acts or parts of acts inconsistent herewith  
7 are hereby repealed to the extent of any inconsistency.

8       Section 3. Savings provisions.

9       Nothing contained in this act shall be construed to repeal  
10 the limitations on rates and amounts of taxation contained in  
11 section 359, act of March 4, 1971 (P.L.6, No.2), known as the  
12 "Tax Reform Code of 1971."

13       Section 4. Effective date.

14       This act shall take effect in 90 days and shall apply to  
15 taxes levied for fiscal years beginning thereafter.