

THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 914

Session of  
1983

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INTRODUCED BY RICHARDSON, LINTON, KOSINSKI, DEAL, EVANS, CARN  
AND TRUMAN, MAY 3, 1983

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REFERRED TO COMMITTEE ON TRANSPORTATION, MAY 3, 1983

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AN ACT

1 Imposing a tax on employers in counties served by metropolitan  
2 transportation authorities; providing penalties; and making a  
3 repeal.

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

6 Section 1. Statement of purpose.

7 The General Assembly has found that mass transportation in  
8 general and the metropolitan transportation authorities in  
9 particular provide a benefit to the Commonwealth as a whole and  
10 that employers within the counties served by such authorities  
11 receive a special benefit, which is the provision of transit  
12 facilities to their employees and customers.

13 The General Assembly further finds that said transportation  
14 authorities need substantial amounts of additional revenues if  
15 they are to provide safe, reasonable and effective service  
16 needed to maintain present ridership and ensure that automobile  
17 usage in the Commonwealth is minimized to the greatest extent  
18 possible.

1 Section 2. Short title.

2 This act shall be known and may be cited as the Pennsylvania  
3 Employers' Payroll Transportation Act.

4 Section 3. Tax imposed.

5 (a) Rate.--There is hereby imposed a tax on all employers,  
6 in every county served by a metropolitan transportation  
7 authority, a tax equal to 1% of the gross wages paid by each  
8 employer.

9 (b) Exemption.--The following employers shall be exempt from  
10 this tax:

11 (1) all Federal, State and local government offices,  
12 agencies and departments; and

13 (2) all public school districts.

14 (c) Payment and use.--The revenue from said tax, which shall  
15 be paid at the same time that quarterly unemployment  
16 compensation taxes are paid and upon forms prescribed by the  
17 Department of Revenue, shall be used exclusively for the benefit  
18 of the metropolitan transportation authorities operating in the  
19 counties where the tax is collected.

20 Section 4. Penalties.

21 If the tax is paid after the quarterly due date, the penalty  
22 shall be 100% of the tax payable for the quarter, but such  
23 penalty shall not be less than \$1.

24 Section 5. Repeal.

25 Section 303(d)(29) of the act of January 22, 1968 (P.L.42,  
26 No.8), known as the Pennsylvania Urban Mass Transportation Law,  
27 is repealed.

28 Section 6. Effective date.

29 This act shall take effect on the first day of the next  
30 quarter following its enactment.