
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 1410 Session of
1983

INTRODUCED BY CALTAGIRONE, SEPTEMBER 20, 1983

REFERRED TO COMMITTEE ON FINANCE, SEPTEMBER 20, 1983

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 requiring cities of the second class to remit certain taxes
23 withheld from the wages of nonresidents to certain political
24 subdivisions.

25 The General Assembly of the Commonwealth of Pennsylvania
26 hereby enacts as follows:

27 Section 1. The act of December 31, 1965 (P.L.1257, No.511),
28 known as The Local Tax Enabling Act, is amended by adding a

1 section to read:

2 Section 14.1. Cities of the Second Class.--A city of the
3 second class which levies a tax on the earned income of any
4 individual who is employed within the limits of the city but who
5 maintains his domicile in another political subdivision within
6 the Commonwealth of Pennsylvania which levies a tax on the
7 earned income of individuals shall, from the city tax so
8 collected, deduct and remit the amount of the other tax to the
9 political subdivision where the individual maintains his
10 domicile. This remittance shall be equal to the rate of tax
11 imposed by the political subdivision where the individual
12 resides.

13 Section 2. This act shall take effect January 1, 1984.