

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1476

Session of
1983

INTRODUCED BY CLARK, SEPTEMBER 26, 1983

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF
REPRESENTATIVES, AS AMENDED, NOVEMBER 14, 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 prohibiting the levying of tax on amusement devices.

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

25 Section 1. Section 2 of the act of December 31, 1965
26 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
27 amended by adding a clause to 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 five thousand dollars (\$5,000) per
24 annum from the per capita or similar head tax, occupation tax
25 and occupational privilege tax, or earned income tax, or any
26 portion thereof, and may adopt regulations for the processing of
27 claims for exemptions. Such local authorities shall not have
28 authority by virtue of this act:

29 * * *

30 (12) To levy, assess or collect a tax on any amusement

1 device on the privilege or the business of owning, operating or
2 using any amusement device, on the admission to or the amusement
3 derived from any amusement device or the proceeds or revenue
4 derived from any amusement device, unless levied, assessed or
5 collected in an amount less than twenty-five dollars (\$25) for
6 each amusement device per year. No fee shall be charged for the
7 regulating and licensing of any amusement device or any person
8 engaging in the business of owning, operating or using any
9 amusement device, which fee exceeds the sum of ten dollars (\$10)
10 per amusement device each year that the device is in actual use
11 and operation, prorated however, for each month that the device
12 is in actual use and operation in any year. The term "amusement
13 device" shall mean any electronic device, machine or apparatus
14 for the playing of games, amusement or entertainment, whether
15 operated manually or by coins, tokens, slugs, remote control,
16 pins, pegs, balls, electric batteries or other electric current.
17 "Amusement device" shall not apply to any machine or device
18 which reproduces music nor shall it apply to any machine or
19 device which dispenses tangible personal property.

20 SECTION 2. THIS ACT SHALL NOT AFFECT TAXES LEVIED, ASSESSED <—
21 OR COLLECTED PRIOR TO JULY 1, 1983, EXCEPT THAT TAXES LEVIED
22 PRIOR THERETO SHALL NOT BE INCREASED BEYOND THE RATE IMPOSED AS
23 OF THAT DATE.

24 SECTION ~~2~~ 3. THIS ACT SHALL TAKE EFFECT IMMEDIATELY. <—