

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1476 Session of
1983

INTRODUCED BY CLARK, SEPTEMBER 26, 1983

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF
REPRESENTATIVES, AS AMENDED, MARCH 20, 1984

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, ON
23 ADMISSION TO PUBLIC GOLF COURSES AND ON ADMISSION TO SKI
24 FACILITIES.

<—

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

27 Section 1. Section 2 of the act of December 31, 1965
28 (P.L.1257, No.511), known as The Local Tax Enabling Act, is

1 amended by adding ~~a clause~~ CLAUSES to read:

2 Section 2. Delegation of Taxing Powers and Restrictions

3 Thereon.--The duly constituted authorities of the following

4 political subdivisions, cities of the second class, cities of

5 the second class A, cities of the third class, boroughs, towns,

6 townships of the first class, townships of the second class,

7 school districts of the second class, school districts of the

8 third class, and school districts of the fourth class, in all

9 cases including independent school districts, may, in their

10 discretion, by ordinance or resolution, for general revenue

11 purposes, levy, assess and collect or provide for the levying,

12 assessment and collection of such taxes as they shall determine

13 on persons, transactions, occupations, privileges, subjects and

14 personal property within the limits of such political

15 subdivisions, and upon the transfer of real property, or of any

16 interest in real property, situate within the political

17 subdivision levying and assessing the tax, regardless of where

18 the instruments making the transfers are made, executed or

19 delivered or where the actual settlements on such transfer take

20 place. The taxing authority may provide that the transferee

21 shall remain liable for any unpaid realty transfer taxes imposed

22 by virtue of this act. Each local taxing authority may, by

23 ordinance or resolution, exempt any person whose total income

24 from all sources is less than five thousand dollars (\$5,000) per

25 annum from the per capita or similar head tax, occupation tax

26 and occupational privilege tax, or earned income tax, or any

27 portion thereof, and may adopt regulations for the processing of

28 claims for exemptions. Such local authorities shall not have

29 authority by virtue of this act:

30 * * *

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

21 (13) TO LEVY A TAX ON ADMISSION TO A PUBLIC GOLF COURSE, <—
22 EXCEPT THAT SUCH LOCAL AUTHORITIES MAY LEVY AN ADMISSION TAX ON
23 A TAX BASE WHICH BASE IS NOT IN EXCESS OF TEN PERCENT OF THE
24 PRICE OF THE MOST EXPENSIVE GREENS FEE BEING SOLD AT THE TIME OF
25 ADMISSION OR TWO DOLLARS (\$2), WHICHEVER AMOUNT IS HIGHER.

26 (14) TO LEVY A TAX ON ADMISSION TO A SKI FACILITY, EXCEPT
27 THAT SUCH LOCAL AUTHORITIES MAY LEVY AN ADMISSION TAX ON A TAX
28 BASE WHICH BASE IS NOT IN EXCESS OF TEN PERCENT OF THE PRICE OF
29 THE MOST EXPENSIVE LIFT TICKET BEING SOLD AT THE TIME OF
30 ADMISSION OR TWO DOLLARS (\$2), WHICHEVER AMOUNT IS HIGHER.

1 Section 2. This act shall not affect AMUSEMENT DEVICE taxes <—
2 levied, assessed or collected prior to July 1, ~~1984~~ 1983, except <—
3 that taxes levied prior thereto shall not be increased beyond
4 the rate imposed as of that date.

5 Section 3. This act shall take effect immediately.