

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1587

Session of
1983

INTRODUCED BY TRELLO, PISTELLA, CALTAGIRONE, MORRIS, B. SMITH,
COLAFELLA, JAROLIN, E. Z. TAYLOR, ITKIN, PRATT AND KASUNIC,
OCTOBER 12, 1983

AS REPORTED FROM COMMITTEE ON FINANCE, HOUSE OF REPRESENTATIVES,
AS AMENDED, MARCH 14, 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 employees 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 the Secretary of Revenue to furnish local tax
23 officers with State income tax information.

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

26 Section 1. Section 10 of the act of December 31, 1965
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is

1 amended by adding a subsection to read:

2 Section 10. Collection of Taxes.--* * *

3 (c) Access to State Income Tax Information.--(1) The
4 Secretary of Revenue shall, on or before April 1 of each tax
5 year commencing with 1984, furnish to each municipal income tax
6 officer a list of the names and addresses of each person who has
7 filed a State income tax return with the Department of Revenue
8 for the tax year preceding the immediate prior year and has
9 designated thereon an address or a code or identification number
10 indicating that the taxpayer was a resident of the municipality
11 at the close of the tax year for which the return was filed.

12 (2) Furnishing, by the Department of Revenue, the list of
13 names and addresses and municipal code and identification
14 numbers to the municipal income tax officer and use of that list
15 by the municipal income tax officer for purposes of this section
16 shall be deemed an official use FOR OFFICIAL PURPOSES and not a <—
17 violation of subsection (f) of section 353 of the act of March
18 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971";
19 but the use or disclosure of the contents of the list by any
20 person for any purpose other than as set forth in this section
21 or as otherwise permitted by law shall be in violation of
22 subsection (f) of section 353 of the "Tax Reform Code of 1971."

23 Section 2. This act shall take effect in 60 days.