

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2614 Session of
1986

INTRODUCED BY MAYERNIK, TRELLO, ITKIN, MORRIS, BUNT, GODSHALL,
PRESSMANN, FLICK, DeLUCA, BURD, TELEK, VROON AND MICHLOVIC,
JUNE 16, 1986

REFERRED TO COMMITTEE ON FINANCE, JUNE 16, 1986

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 owners and operators of residential rental property
23 to furnish certain information; and imposing a penalty.

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

26 Section 1. Section 13 of the act of December 31, 1965
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is
28 amended by adding a division to read:

1 Section 13. Earned Income Taxes.--On and after the effective
2 date of this act the remaining provisions of this section shall
3 be included in or construed to be a part of each tax levied and
4 assessed upon earned income by any political subdivision levying
5 and assessing such tax pursuant to this act. The definitions
6 contained in this section shall be exclusive for any tax upon
7 earned income and net profits levied and assessed pursuant to
8 this act, and shall not be altered or changed by any political
9 subdivision levying and assessing such tax.

10 IV-A. Owners and Operators of Residential Rental Property

11 (a) All owners or operators of residential rental property
12 within the taxing jurisdiction shall furnish to the officer
13 charged with the administration and enforcement of the ordinance
14 or resolution a written list of the names and addresses of all
15 persons residing in the rental property. The owners and
16 operators shall have a continuing obligation to keep the list
17 current and shall, within seven days of any change in occupancy,
18 notify the officer in writing of the names and addresses of the
19 new occupants.

20 (b) An owner or operator of residential rental property who
21 fails to comply with subsection (a) commits a summary offense
22 and shall, upon connection, be sentenced to pay a fine of not
23 more than three hundred dollars (\$300) for each offense.

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