

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 983 Session of
1993

INTRODUCED BY KREBS, GEORGE, ZUG, STEELMAN, GORDNER, HASAY,
CAWLEY, OLASZ, ULIANA, REBER, LEH, LAUGHLIN, GEIST, CURRY,
ARMSTRONG, TOMLINSON, VEON AND JAMES, MARCH 25, 1993

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 1993

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 exempting certain persons from the occupation tax.

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

25 Section 1. The introductory paragraph of section 2 of the
26 act of December 31, 1965 (P.L.1257, No.511), known as The Local
27 Tax Enabling Act, amended October 11, 1984 (P.L.885, No.172), is

1 amended and the section is amended by adding a clause 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 shall exempt any person whose total income from all sources

27 is less than ten thousand dollars (\$10,000) per annum from the

28 occupation tax, and occupational privilege tax, or earned income

29 tax, or any portion thereof, and may adopt regulations for the

30 processing of claims for exemptions. Such local authorities

1 shall not have authority by virtue of this act:

2 * * *

3 (14) To levy, assess or collect an occupation tax on any
4 individual whose total income includes Social Security income.

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