
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 179 Session of
1997

INTRODUCED BY LESCOVITZ, TRELLO, BELARDI, OLASZ, PRESTON,
BELFANTI AND COLAFELLA, FEBRUARY 4, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 4, 1997

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 further providing for limitations on rates of specific taxes.

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

25 Section 1. Section 8 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 8. Limitations on Rates of Specific Taxes.--No taxes
2 levied under the provisions of this act shall be levied by any
3 political subdivision on the following subjects exceeding the
4 rates specified in this section:

5 * * *

6 (12) The tax base upon which an amusement tax may be levied
7 on admissions to a theater for the performing arts pursuant to
8 this act shall not exceed forty percent of the cost of admission
9 to the theater, provided the Pennsylvania Liquor Control Board
10 is authorized to issue a license to the operators of the theater
11 under section 408.6(a.1) of the act of April 12, 1951 (P.L.90,
12 No.21), known as the "Liquor Code."

13 * * *

14 Section 2. Section 1 shall apply to municipalities on
15 January 1 of the first year following the effective date of this
16 act and shall apply to school districts on July 1 of the first
17 year following the effective date of this act.

18 Section 3. This act shall take effect in 60 days.