

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 852 Session of  
1999

INTRODUCED BY MUSTO, APRIL 27, 1999

AS RE-REPORTED FROM COMMITTEE ON APPROPRIATIONS, HOUSE OF  
REPRESENTATIVES, AS AMENDED, JUNE 14, 1999

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, further providing for written or  
3 telephonic price quotations from contractors AND FOR THE <—  
4 IMPOSITION OF AN AMUSEMENT OR ADMISSION TAX ON CERTAIN  
5 FACILITIES.

6 The General Assembly of the Commonwealth of Pennsylvania  
7 hereby enacts as follows:

8 ~~Section 1. Section 2311 of Title 53 of the Pennsylvania~~ <—  
9 ~~Consolidated Statutes is amended to read:~~

10 SECTION 1. SECTIONS 2311 AND 8402(C) OF TITLE 53 OF THE <—  
11 PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:

12 § 2311. Written or telephonic price quotations required.

13 Written or telephonic price quotations from at least three  
14 qualified and responsible contractors shall be requested for all  
15 contracts that exceed \$4,000 but are less than the amount  
16 requiring advertisement and competitive bidding, or, in lieu of  
17 price quotations, a memorandum shall be kept on file showing  
18 that fewer than three qualified contractors exist in the market

1 area within which it is practicable to obtain quotations. A  
2 written record of telephonic price quotations shall be made and  
3 shall contain at least the date of the quotation, the name of  
4 the contractor and the contractor's representative, the  
5 construction, reconstruction, repair, maintenance or work which  
6 was the subject of the quotation and the price, written price  
7 quotations, written records of telephonic price quotations, and  
8 memoranda shall be retained for a period of three years. The  
9 term "written price quotation" shall include a price quotation  
10 submitted by facsimile transmission.

11 § 8402. SCOPE AND LIMITATIONS.

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13 (C) AMUSEMENT AND ADMISSIONS TAXES.--

14 (1) [ANY] SUBJECT TO THE LIMITATIONS IN PARAGRAPH (3),  
15 ANY SCHOOL DISTRICT WHICH HAS ON OR BEFORE JUNE 30, 1997,  
16 LEVIED, ASSESSED OR COLLECTED OR PROVIDED FOR THE LEVYING,  
17 ASSESSMENT OR COLLECTION OF AN AMUSEMENT OR ADMISSIONS TAX  
18 MAY CONTINUE TO LEVY, ASSESS AND COLLECT THE TAX ON SUCH  
19 SUBJECTS UPON WHICH THE TAX WAS IMPOSED AS OF JUNE 30, 1997.  
20 NEITHER THE RATE IMPOSED NOR AMOUNT COLLECTED SHALL EXCEED  
21 THE RATE IMPOSED OR AMOUNT COLLECTED BY THE SCHOOL DISTRICT  
22 FOR THE FISCAL YEAR ENDING IN 1997. A SCHOOL DISTRICT WHICH  
23 DID NOT ASSESS, LEVY OR COLLECT AN AMUSEMENT OR ADMISSIONS  
24 TAX AS OF JUNE 30, 1997, MAY NOT ASSESS, LEVY OR COLLECT THE  
25 TAX. THE PROVISIONS AS SET FORTH IN SECTION 8(6), (9), (10)  
26 AND (11) OF THE LOCAL TAX ENABLING ACT SHALL REMAIN IN  
27 EFFECT, OTHER THAN THE LIMITATIONS AS SET FORTH IN THIS  
28 PARAGRAPH. THIS PARAGRAPH SHALL APPLY REGARDLESS OF WHETHER  
29 THERE IS AN ELECTION BY THE SCHOOL DISTRICT UNDER SECTION  
30 8703(A) (RELATING TO ADOPTION OF REFERENDUM).

1           (2) [ANY] SUBJECT TO THE EXCLUSIONS IN PARAGRAPH (3),  
2 ANY MUNICIPALITY WHICH HAS ON OR BEFORE DECEMBER 31, 1997,  
3 LEVIED, ASSESSED OR COLLECTED OR PROVIDED FOR THE LEVYING,  
4 ASSESSMENT OR COLLECTION OF AN AMUSEMENT OR ADMISSIONS TAX  
5 UNDER THE LOCAL TAX ENABLING ACT MAY CONTINUE TO LEVY, ASSESS  
6 AND COLLECT THE TAX ON SUCH SUBJECTS UPON WHICH THE TAX WAS  
7 IMPOSED BY THE MUNICIPALITY AS OF DECEMBER 31, 1997, AT A  
8 RATE NOT TO EXCEED THE EFFECTIVE RATE AS COLLECTED BY THE  
9 MUNICIPALITY AS OF DECEMBER 31, 1997, OR 5%, WHICHEVER IS  
10 GREATER. A MUNICIPALITY WHICH DID NOT ASSESS, LEVY OR COLLECT  
11 AN AMUSEMENT OR ADMISSIONS TAX AS OF DECEMBER 31, 1997, MAY  
12 NOT ASSESS, LEVY OR COLLECT THE TAX AT A RATE HIGHER THAN 5%.  
13 THE PROVISIONS AS SET FORTH IN SECTION 8(6), (9), (10) AND  
14 (11) OF THE LOCAL TAX ENABLING ACT SHALL REMAIN IN EFFECT,  
15 OTHER THAN THE REDUCTION IN RATE AS SET FORTH IN THIS  
16 PARAGRAPH.

17           (3) NO SCHOOL DISTRICT OR MUNICIPALITY SHALL HAVE THE  
18 POWER TO LEVY, ASSESS OR COLLECT AN AMUSEMENT TAX OR AN  
19 ADMISSIONS TAX UNDER THIS TITLE OR UNDER THE ACT OF DECEMBER  
20 31, 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING  
21 ACT, ON EVENTS OCCURRING WITHIN A FACILITY IN A COUNTY OF THE  
22 THIRD CLASS THAT MEETS ALL OF THE FOLLOWING CRITERIA:

23               (I) THE FACILITY IS OWNED AND OPERATED BY A  
24 GOVERNING AUTHORITY ESTABLISHED UNDER THE ACT OF MAY 2,  
25 1945 (P.L.382, NO.164), KNOWN AS THE MUNICIPALITY  
26 AUTHORITIES ACT OF 1945.

27               (II) THE FACILITY IS PUBLICLY FUNDED IN PART BY THE  
28 COUNTY HOTEL TAX ESTABLISHED UNDER THE ACT OF DECEMBER  
29 27, 1994 (P.L.1375, NO.162), KNOWN AS THE THIRD CLASS  
30 COUNTY CONVENTION CENTER AUTHORITY ACT AS PROVIDED IN

1           SECTION 23(E) OF THAT ACT.

2           (III) THE FACILITY IS LOCATED IN A TOWNSHIP WHICH IS  
3           A TOWNSHIP OF THE FIRST CLASS ON THE EFFECTIVE DATE OF  
4           THIS SECTION, AND WHICH HAS A POPULATION OF LESS THAN  
5           9,500 PERSONS.

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7           Section 2. This act shall take effect ~~in 60 days~~

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8 IMMEDIATELY.

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