

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2201 Session of
2003

INTRODUCED BY STETLER, BUXTON, GERGELY, FRANKEL, STURLA, GEIST,
BELFANTI, HORSEY, SOLOBAY, WALKO, YOUNGBLOOD, CAWLEY,
JOSEPHS, PETRONE, ROEBUCK, CAPPELLI, BEBKO-JONES AND
SCRIMENTI, DECEMBER 8, 2003

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, DECEMBER 8, 2003

AN ACT

1 Amending the act of April 9, 1929 (P.L.343, No.176), entitled,
2 as amended, "An act relating to the finances of the State
3 government; providing for the settlement, assessment,
4 collection, and lien of taxes, bonus, and all other accounts
5 due the Commonwealth, the collection and recovery of fees and
6 other money or property due or belonging to the Commonwealth,
7 or any agency thereof, including escheated property and the
8 proceeds of its sale, the custody and disbursement or other
9 disposition of funds and securities belonging to or in the
10 possession of the Commonwealth, and the settlement of claims
11 against the Commonwealth, the resettlement of accounts and
12 appeals to the courts, refunds of moneys erroneously paid to
13 the Commonwealth, auditing the accounts of the Commonwealth
14 and all agencies thereof, of all public officers collecting
15 moneys payable to the Commonwealth, or any agency thereof,
16 and all receipts of appropriations from the Commonwealth,
17 authorizing the Commonwealth to issue tax anticipation notes
18 to defray current expenses, implementing the provisions of
19 section 7(a) of Article VIII of the Constitution of
20 Pennsylvania authorizing and restricting the incurring of
21 certain debt and imposing penalties; affecting every
22 department, board, commission, and officer of the State
23 government, every political subdivision of the State, and
24 certain officers of such subdivisions, every person,
25 association, and corporation required to pay, assess, or
26 collect taxes, or to make returns or reports under the laws
27 imposing taxes for State purposes, or to pay license fees or
28 other moneys to the Commonwealth, or any agency thereof,
29 every State depository and every debtor or creditor of the
30 Commonwealth," authorizing the imposition of a municipal
31 public service and safety fee.

32 The General Assembly of the Commonwealth of Pennsylvania

1 hereby enacts as follows:

2 Section 1. The act of April 9, 1929 (P.L.343, No.176), known
3 as The Fiscal Code, is amended by adding an article to read:

4 ARTICLE XVI-E

5 MUNICIPAL PUBLIC SERVICE AND SAFETY FEE

6 Section 1601-E. Scope.

7 This article deals with municipal public service and safety
8 fees.

9 Section 1602-E. Definitions.

10 The following words and phrases when used in this article
11 shall have the meanings given to them in this section unless the
12 context clearly indicates otherwise:

13 "Fee." A municipal public service and safety fee imposed
14 pursuant to section 1603-E to support public service and safety
15 including the maintenance of streets, street lighting, police,
16 fire and emergency management services.

17 "Political subdivision." Any city, borough, incorporated
18 town, township or home rule municipality except a city of the
19 first class.

20 Section 1603-E. Municipal public service and safety fee.

21 (a) Imposition.--Notwithstanding any other law, the
22 governing body of a political subdivision may impose by
23 ordinance a fee pursuant to this section on all persons who work
24 within the political subdivision.

25 (b) Amount.--Any fee imposed under subsection (a) shall be:

26 (1) Fifty-two dollars per person per calendar year.

27 (2) Collected in two equal installments of \$26.

28 (c) Situs.--The following shall apply to situs of fee:

29 (1) The following shall apply to place of employment:

30 (i) The situs of the fee imposed under subsection

1 (a) shall be the place of employment except as provided
2 in subparagraph (ii).

3 (ii) If a person is engaged in more than one
4 occupation or an occupation which requires his working in
5 more than one political subdivision during the calendar
6 year, the priority of claim to collect the fee imposed
7 under subsection (a) shall be in the following order:

8 (A) First, the political subdivision in which a
9 person maintains his principal office or is
10 principally employed.

11 (B) Second, the political subdivision in which
12 the person resides and works, if the fee imposed
13 under subsection (a) is levied by that political
14 subdivision.

15 (C) Third, the political subdivision in which a
16 person is employed and which imposes the fee imposed
17 under subsection (a) nearest in miles to the person's
18 home.

19 (iii) The place of employment shall be determined as
20 of the day the taxpayer first becomes subject to the fee
21 imposed under subsection (a) during the calendar year.

22 (2) No person shall pay the fee or an occupational tax
23 more than once in any calendar year irrespective of the
24 number of political subdivisions within which the person may
25 be employed within any given calendar year.

26 (3) In case of dispute, a fee or tax receipt for that
27 calendar year declaring that the person has made prior
28 payment constitutes prima facie certification of payment to
29 all other political subdivisions.

30 (d) Restrictions.--A political subdivision that imposes a

1 fee under subsection (a) may not collect any portion of the
2 occupational privilege tax under the act of December 31, 1965
3 (P.L.1257, No.511), known as The Local Tax Enabling Act.

4 (e) Exemption.--A political subdivision may exempt any
5 worker from a fee imposed under subsection (a) whose total
6 income from all sources is less than \$7,500 annually.

7 (f) Property tax deduction.--Beginning in the second
8 calendar year that a fee is imposed under subsection (a) and
9 each year thereafter, a person may deduct the amount of the fee
10 paid for that calendar year from any property taxes owed to the
11 political subdivision if the person:

12 (1) resides and works in the same political subdivision;

13 and

14 (2) pays the fee imposed under subsection (a) for that
15 calendar year.

16 Section 2. All acts and parts of acts are repealed insofar
17 as they are inconsistent with this act.

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