

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 157 Session of  
2005

INTRODUCED BY ARMSTRONG, VANCE, GORDNER, THOMPSON, PILEGGI,  
EARLL, COSTA, KASUNIC, ORIE, LOGAN, ROBBINS, WONDERLING,  
BOSCOLA, M. WHITE, WAUGH, WENGER, FUMO, PIPPY AND D. WHITE,  
FEBRUARY 2, 2005

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,  
DECEMBER 5, 2005

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 delegation of taxing powers and~~ <—  
23 ~~restrictions thereon; and making editorial changes. THE~~ <—  
24 ~~DELEGATION OF TAXING POWERS AND RESTRICTIONS THEREON;~~  
25 ~~REPEALING PROVISIONS RELATING TO CONTINUATION OF OCCUPATIONAL~~  
26 ~~PRIVILEGE TAXES; AND MAKING EDITORIAL CHANGES.~~  
27 AMENDING THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), <—  
28 ENTITLED "AN ACT EMPOWERING CITIES OF THE SECOND CLASS,  
29 CITIES OF THE SECOND CLASS A, CITIES OF THE THIRD CLASS,

BOROUGHES, TOWNS, TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE THIRD CLASS AND SCHOOL DISTRICTS OF THE FOURTH CLASS INCLUDING INDEPENDENT SCHOOL DISTRICTS, TO LEVY, ASSESS, COLLECT OR TO PROVIDE FOR THE LEVYING, ASSESSMENT AND COLLECTION OF CERTAIN TAXES SUBJECT TO MAXIMUM LIMITATIONS FOR GENERAL REVENUE PURPOSES; AUTHORIZING THE ESTABLISHMENT OF BUREAUS AND THE APPOINTMENT AND COMPENSATION OF OFFICERS, AGENCIES AND EMPLOYEES TO ASSESS AND COLLECT SUCH TAXES; PROVIDING FOR JOINT COLLECTION OF CERTAIN TAXES, PRESCRIBING CERTAIN DEFINITIONS AND OTHER PROVISIONS FOR TAXES LEVIED AND ASSESSED UPON EARNED INCOME, PROVIDING FOR ANNUAL AUDITS AND FOR COLLECTION OF DELINQUENT TAXES, AND PERMITTING AND REQUIRING PENALTIES TO BE IMPOSED AND ENFORCED, INCLUDING PENALTIES FOR DISCLOSURE OF CONFIDENTIAL INFORMATION, PROVIDING AN APPEAL FROM THE ORDINANCE OR RESOLUTION LEVYING SUCH TAXES TO THE COURT OF QUARTER SESSIONS AND TO THE SUPREME COURT AND SUPERIOR COURT," FURTHER PROVIDING FOR DELEGATION OF TAXING POWERS AND RESTRICTIONS THEREON; PROVIDING FOR LOCAL SERVICES TAXES; REPEALING PROVISIONS RELATING TO EMERGENCY AND MUNICIPAL SERVICES TAXES AND TO CONTINUATION OF OCCUPATIONAL PRIVILEGE TAXES; AND MAKING EDITORIAL CHANGES.

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

~~Section 1. Section 2 of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, amended December 1, 2004 (P.L.1729, No.222), is amended to read:~~

~~Section 2. Delegation of Taxing Powers and Restrictions Thereon. The duly constituted authorities of the following political subdivisions, cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class, and school districts of the fourth class, in all cases including independent school districts, may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes as they shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political~~

1 subdivisions, and upon the transfer of real property, or of any  
2 interest in real property, situate within the political  
3 subdivision levying and assessing the tax, regardless of where  
4 the instruments making the transfers are made, executed or  
5 delivered or where the actual settlements on such transfer take  
6 place. The taxing authority may provide that the transferee  
7 shall remain liable for any unpaid realty transfer taxes imposed  
8 by virtue of this act. Each local taxing authority may, by  
9 ordinance or resolution, exempt any person whose total income  
10 from all sources is less than twelve thousand dollars (\$12,000)  
11 per annum from the per capita or similar head tax, occupation  
12 tax [and emergency and municipal services tax,] or earned income  
13 tax, or any portion thereof, and may adopt regulations for the  
14 processing of claims for exemptions. Each local taxing authority  
15 shall by ordinance or resolution exempt any person whose total  
16 income from all sources is less than twelve thousand dollars  
17 (\$12,000) per annum from the emergency and municipal services  
18 tax. Such local authorities shall not have authority by virtue  
19 of this act:

20 (1) ~~To levy, assess and collect or provide for the levying,~~  
21 ~~assessment and collection of any tax on the transfer of real~~  
22 ~~property when the transfer is by will or mortgage or the~~  
23 ~~intestate laws of this Commonwealth or on a transfer by the~~  
24 ~~owner of previously occupied residential premises to a builder~~  
25 ~~of new residential premises when such previously occupied~~  
26 ~~residential premises is taken in trade by such builder as part~~  
27 ~~of the consideration from the purchaser of a new previously~~  
28 ~~unoccupied single family residential premises or on a transfer~~  
29 ~~between corporations operating housing projects pursuant to the~~  
30 ~~housing and redevelopment assistance law and the shareholders~~

1 ~~thereof, or on a transfer between nonprofit industrial~~  
2 ~~development agencies and industrial corporations purchasing from~~  
3 ~~them, or on transfer to or from nonprofit industrial development~~  
4 ~~agencies, or on a transfer between husband and wife, or on a~~  
5 ~~transfer between persons who were previously husband and wife~~  
6 ~~but who have since been divorced; provided such transfer is made~~  
7 ~~within three months of the date of the granting of the final~~  
8 ~~decree in divorce, or the decree of equitable distribution of~~  
9 ~~marital property, whichever is later, and the property or~~  
10 ~~interest therein, subject to such transfer, was acquired by the~~  
11 ~~husband and wife, or husband or wife, prior to the granting of~~  
12 ~~the final decree in divorce, or on a transfer between parent and~~  
13 ~~child or the spouse of such a child, or between parent and~~  
14 ~~trustee for the benefit of a child or the spouse of such child,~~  
15 ~~or on a transfer between a grandparent and grandchild or the~~  
16 ~~spouse of such grandchild, or on a transfer between brother and~~  
17 ~~sister or brother and brother or sister and sister or the spouse~~  
18 ~~of such brother or sister, or on a transfer to a conservancy~~  
19 ~~which possesses a tax exempt status pursuant to section~~  
20 ~~501(c)(3) of the Internal Revenue Code, and which has as its~~  
21 ~~primary purpose the preservation of land for historic,~~  
22 ~~recreational, scenic, agricultural or open space opportunities,~~  
23 ~~by and between a principal and straw party for the purpose of~~  
24 ~~placing a mortgage or ground rent upon the premises, or on a~~  
25 ~~correctional deed without consideration, or on a transfer to the~~  
26 ~~United States, the Commonwealth of Pennsylvania, or to any of~~  
27 ~~their instrumentalities, agencies or political subdivisions, by~~  
28 ~~gift, dedication or deed in lieu of condemnation, or deed of~~  
29 ~~confirmation in connection with condemnation proceedings, or~~  
30 ~~reconveyance by the condemning body of the property condemned to~~

~~the owner of record at the time of condemnation which reconveyance may include property line adjustments provided said reconveyance is made within one year from the date of condemnation, leases, or on a conveyance to a trustee under a recorded trust agreement for the express purpose of holding title in trust as security for a debt contracted at the time of the conveyance under which the trustee is not the lender and requiring the trustee to make reconveyance to the grantor borrower upon the repayment of the debt, or a transfer within a family from a sole proprietor family member to a family farm corporation, or in any sheriff sale instituted by a mortgagee in which the purchaser of said sheriff sale is the mortgagee who instituted said sale, or on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee;~~

~~(2) To levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service;~~

~~(3) Except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; and for the purposes of this clause, real property rented for camping purposes shall not be considered a place of amusement.~~

~~(4) To levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by products~~

1 ~~of manufacture, or on minerals, timber, natural resources and~~  
2 ~~farm products produced in such political subdivision or on the~~  
3 ~~preparation or processing thereof for use or market, or on any~~  
4 ~~privilege, act or transaction related to the business of~~  
5 ~~manufacturing, the production, preparation or processing of~~  
6 ~~minerals, timber and natural resources, or farm products, by~~  
7 ~~manufacturers, by producers and by farmers with respect to the~~  
8 ~~goods, articles and products of their own manufacture,~~  
9 ~~production or growth, or on any privilege, act or transaction~~  
10 ~~relating to the business of processing by products of~~  
11 ~~manufacture, or on the transportation, loading, unloading or~~  
12 ~~dumping or storage of such goods, articles, products or by~~  
13 ~~products; except that local authorities may levy, assess and~~  
14 ~~collect an emergency and municipal services tax and taxes on the~~  
15 ~~occupation, per capita and earned income or net profits of~~  
16 ~~natural persons engaged in the above activities whether doing~~  
17 ~~business as individual proprietorship or as members of~~  
18 ~~partnerships or other associations;~~

19 ~~(5) To levy, assess or collect a tax on salaries, wages,~~  
20 ~~commissions, compensation and earned income of nonresidents of~~  
21 ~~the political subdivisions: Provided, That this limitation (5)~~  
22 ~~shall apply only to school districts of the second, third and~~  
23 ~~fourth classes;~~

24 ~~(6) To levy, assess or collect a tax on personal property~~  
25 ~~subject to taxation by counties or on personal property owned by~~  
26 ~~persons, associations and corporations specifically exempted by~~  
27 ~~law from taxation under the county personal property tax law:~~  
28 ~~Provided, That this limitation (6) shall not apply to cities of~~  
29 ~~the second class;~~

30 ~~(7) To levy, assess or collect a tax on membership in or~~

~~membership dues, fees or assessment of charitable, religious, beneficial or nonprofit organizations including but not limited to sportsmens, recreational, golf and tennis clubs, girl and boy scout troops and councils;~~

~~(8) To levy, assess or collect any tax on a mobilehome or house trailer subject to a real property tax unless the same tax is levied, assessed and collected on other real property in the political subdivision.~~

~~(9) To levy, assess or collect any tax on individuals for the privilege of engaging in an occupation (emergency and municipal services tax) except that such a tax may be levied, assessed and collected only by the political subdivision of the taxpayer's place of employment.~~

~~Payment of any emergency and municipal services tax to any political subdivision by any person pursuant to an ordinance or resolution passed or adopted under the authority of this act shall be no [less than ten dollars (\$10)] more than twenty five percent of the tax levied on each person for any quarter in a calendar year nor more than fifty two dollars (\$52) on each person for each calendar year[.], irrespective of the number of political subdivisions within which such person may be employed. Notwithstanding any other provision of law, a taxpayer shall not be liable for an amount of tax in excess of the tax authorized to be collected under this clause. If a municipality does not levy the emergency and municipal services tax, the school district which includes such municipality boundaries, in whole or in part, may levy the emergency and municipal services tax and collect no more than ten dollars (\$10) on each person for each calendar year. If a municipality levies the emergency and municipal services tax and the school district levies such tax,~~

~~the school district may only collect five dollars (\$5) on each person for each calendar year; and, subject to the quarterly twenty five percent limitation of this paragraph, this five dollars (\$5) per person shall be paid to the school district from the funds levied and collected by the municipality.~~

~~The situs of such tax shall be the place of employment, but, in the event a person is engaged in more than one occupation, or an occupation which requires his working in more than one political subdivision during the calendar year, the priority of claim to collect such emergency and municipal services tax shall be in the following order: first, the political subdivision in which a person maintains his principal office or is principally employed; second, the political subdivision in which the person resides and works, if such a tax is levied by that political subdivision; third, the political subdivision in which a person is employed and which imposes the tax nearest in miles to the person's home. The place of employment shall be determined as of the day the taxpayer first becomes subject to the tax [during the calendar year.~~

~~It is the intent of this provision that no person shall pay more than fifty two dollars (\$52) in any calendar year as an emergency and municipal services tax irrespective of the number of political subdivisions within which such person may be employed within any given calendar year.] within a political subdivision.~~

~~In case of dispute, a tax receipt of the [taxing authority] political subdivision for that calendar year declaring that the taxpayer has made prior payment which constitutes prima facie certification of payment to all other political subdivisions.~~

~~(10) To levy, assess or collect a tax on admissions to~~



1 ~~motion picture theatres: Provided, That this limitation (10)~~  
2 ~~shall not apply to cities of the second class.~~

3 ~~(11) To levy, assess or collect a tax on the construction of~~  
4 ~~or improvement to residential dwellings or upon the application~~  
5 ~~for or issuance of permits for the construction of or~~  
6 ~~improvements to residential dwellings.~~

7 ~~(12) To levy, assess and collect a mercantile or business~~  
8 ~~privilege tax on gross receipts or part thereof which are: (i)~~  
9 ~~discounts allowed to purchasers as cash discounts for prompt~~  
10 ~~payment of their bills; (ii) charges advanced by a seller for~~  
11 ~~freight, delivery or other transportation for the purchaser in~~  
12 ~~accordance with the terms of a contract of sale; (iii) received~~  
13 ~~upon the sale of an article of personal property which was~~  
14 ~~acquired by the seller as a trade in to the extent that the~~  
15 ~~gross receipts in the sale of the article taken in trade does~~  
16 ~~not exceed the amount of trade in allowance made in acquiring~~  
17 ~~such article; (iv) refunds, credits or allowances given to a~~  
18 ~~purchaser on account of defects in goods sold or merchandise~~  
19 ~~returned; (v) Pennsylvania sales tax; (vi) based on the value of~~  
20 ~~exchanges or transfers between one seller and another seller who~~  
21 ~~transfers property with the understanding that property of an~~  
22 ~~identical description will be returned at a subsequent date;~~  
23 ~~however, when sellers engaged in similar lines of business~~  
24 ~~exchange property and one of them makes payment to the other in~~  
25 ~~addition to the property exchanged, the additional payment~~  
26 ~~received may be included in the gross receipts of the seller~~  
27 ~~receiving such additional cash payments; (vii) of sellers from~~  
28 ~~sales to other sellers in the same line where the seller~~  
29 ~~transfers the title or possession at the same price for which~~  
30 ~~the seller acquired the merchandise; or (viii) transfers between~~

1 ~~one department, branch or division of a corporation or other~~  
2 ~~business entity of goods, wares and merchandise to another~~  
3 ~~department, branch or division of the same corporation or~~  
4 ~~business entity and which are recorded on the books to reflect~~  
5 ~~such interdepartmental transactions.~~

6 ~~(13) To levy, assess or collect an amusement or admissions~~  
7 ~~tax on membership, membership dues, fees or assessments,~~  
8 ~~donations, contributions or monetary charges of any character~~  
9 ~~whatsoever paid by the general public, or a limited or selected~~  
10 ~~number thereof, for such persons to enter into any place,~~  
11 ~~indoors or outdoors, to engage in any activities, the~~  
12 ~~predominant purpose or nature of which is exercise, fitness,~~  
13 ~~health maintenance, improvement or rehabilitation, health or~~  
14 ~~nutrition education, or weight control.~~

15 ~~(14) Except by cities of the second class, to levy, assess~~  
16 ~~or collect a tax on payroll amounts generated as a result of~~  
17 ~~business activity.~~

18 ~~(15) Except by cities of the second class in which a sports~~  
19 ~~stadium or arena that has received public funds in connection~~  
20 ~~with its construction or maintenance is located, to levy, assess~~  
21 ~~and collect a publicly funded facility usage fee upon those~~  
22 ~~nonresident individuals who use such facility to engage in an~~  
23 ~~athletic event or otherwise render a performance for which they~~  
24 ~~receive remuneration.~~

25 ~~(16) To levy, assess or collect an amusement or admissions~~  
26 ~~tax on the charge imposed upon a patron for the sale of~~  
27 ~~admission to or for the privilege of admission to a bowling~~  
28 ~~alley or bowling lane to engage in one or more games of bowling.~~

29 ~~Section 2. Section 9 of the act, amended December 12, 1968~~  
30 ~~(P.L.1203, No.377), is amended to read:~~

~~Section 9. Register for Earned Income and [Occupational Privilege] Emergency and Municipal Services Taxes. It shall be the duty of the [Department of Community Affairs] Department of Community and Economic Development to have available an official continuing register supplemented annually of all earned income and [occupational privilege] emergency and municipal services taxes levied under authority of this act. The register and its supplements, hereinafter referred to as the register, shall list such jurisdictions levying earned income and/or [occupational privilege] emergency and municipal services taxes, the rate of the tax as stated in the tax levying ordinance or resolution, and the effective rate on resident and nonresident taxpayers, if different from the stated rate because of a coterminous levy, the name and address of the officer responsible for administering the collection of the tax and from whom information, forms for reporting and copies of rules and regulations are available. With each jurisdiction listed, all jurisdictions making coterminous levies shall also be noted and their tax rates shown.~~

~~Information for the register shall be furnished by the secretary of each taxing body to the [Department of Community Affairs] Department of Community and Economic Development in such manner and on such forms as the [Department of Community Affairs] Department of Community and Economic Development may prescribe. The information must be received by the [Department of Community Affairs] Department of Community and Economic Development by certified mail not later than May 31 of each year to show new tax enactments, repeals and changes. Failure to comply with this date for filing may result in the omission of the levy from the register for that year. Failure of the~~

~~{Department of Community Affairs} Department of Community and  
Economic Development to receive information of taxes continued  
without change may be construed by the department to mean that  
the information contained in the previous register remains in  
force.~~

~~The {Department of Community Affairs} Department of Community  
and Economic Development shall have the register with such  
annual supplements as may be required by new tax enactments,  
repeals or changes available upon request not later than July 1  
of each year. The effective period for each register shall be  
from July 1 of the year in which it is issued to June 30 of the  
following year.~~

~~Employers shall not be required by any local ordinance to  
withhold from the wages, salaries, commissions or other  
compensation of their employes any tax imposed under the  
provisions of this act, which is not listed in the register, or  
make reports of wages, salaries, commissions or other  
compensation in connection with taxes not so listed: Provided,  
That if the register is not available by July 1, the register of  
the previous year shall continue temporarily in effect for an  
additional period not to exceed one year. The provisions of this  
section shall not affect the liability of any taxpayer for taxes  
lawfully imposed under this act.~~

~~Ordinances or resolutions imposing earned income or  
{occupational privilege} emergency and municipal services taxes  
under authority of this act may contain provisions requiring  
employers doing business within the jurisdiction of the  
political subdivision imposing the tax to withhold the tax from  
the compensation of those of their employes who are subject to  
the tax: Provided, That no employer shall be held liable for~~

1 failure to withhold earned income taxes or for the payment of  
2 such withheld tax money to a political subdivision other than  
3 the political subdivision entitled to receive such money if such  
4 failure to withhold or such incorrect transmittal of withheld  
5 taxes arises from incorrect information as to the employee's  
6 place of residence submitted by the employee. And provided  
7 further, That employers shall not be required by any local  
8 ordinance to withhold from compensation for any one of their  
9 employees for the ~~[occupational privilege] emergency and~~  
10 ~~municipal services~~ tax more than one time in any [fiscal period]  
11 ~~quarter of the calendar year, and shall not be required to remit~~  
12 ~~such tax until thirty (30) days after the end of such quarter of~~  
13 ~~a calendar year.~~ And provided further, That the [occupational  
14 privilege] ~~emergency and municipal services~~ tax shall be  
15 applicable to employment in the period beginning January 1, of  
16 the current year and ending December 31 of the current year,  
17 except that taxes imposed for the first time shall become  
18 effective from the date specified in the ordinance or  
19 resolution, and the tax shall continue in force on a calendar  
20 year basis.

21 Section 3. ~~Section 22.5 of the act, added December 1, 2004~~  
22 ~~(P.L.1729, No.222), is amended to read:~~

23 Section 22.5. ~~Restricted Use.~~ (a) ~~Any municipality~~  
24 ~~deriving funds from the emergency and municipal services tax may~~  
25 ~~only use the funds for:~~

26 (1) ~~police, fire and/or emergency services;~~

27 (2) ~~road construction and/or maintenance; [or]~~

28 (3) ~~reduction of property taxes[.]; or~~

29 (4) ~~property tax relief through implementation of a~~

30 ~~homestead and farmstead exclusion in accordance with 53 Pa.C.S.~~

~~Ch. 85 Subch. F (relating to homestead property exclusion).~~

~~(a.1) In the event that a municipality determines to implement a homestead and farmstead exclusion for purposes of providing property tax relief in accordance with subsection (a)(4), the following shall apply:~~

~~(1) The decision to provide a homestead and farmstead exclusion shall be made, by ordinance, prior to December 1, with the homestead and farmstead exclusion to take effect for the fiscal year beginning the first day of January following adoption of the ordinance. Upon adopting an ordinance in accordance with this paragraph, a municipality shall, by first class mail, notify the assessor, as defined in 53 Pa.C.S. § 8582 (relating to definitions), of its decision to provide a homestead and farmstead exclusion.~~

~~(2) The assessor shall provide a municipality that will be imposing a homestead and farmstead exclusion in accordance with subsection (a)(4) with a certified report, as provided in 53 Pa.C.S. § 8584(i) (relating to administration and procedure), listing information regarding homestead and farmstead properties in the municipality as determined pursuant to applications filed with the assessor in connection with this or any other law under which a homestead or farmstead exclusion has been adopted. In the year in which an ordinance is adopted in accordance with paragraph (1), the assessor shall provide the certified report after being notified by the municipality of its decision to provide a homestead and farmstead exclusion. In each succeeding year, the assessor shall provide the certified report by December 1 or at the same time the tax duplicate is certified to the municipality, whichever occurs first. Any duty placed on an assessor in accordance with this paragraph shall be in addition~~

~~to those established in 53 Pa.C.S. Ch. 85 Subch. F and the act of July 5, 2004 (P.L.654, No.72), known as the "Homeowner Tax Relief Act."~~

~~(3) Only homestead or farmstead properties identified in the certified report of the assessor obtained in any year shall be eligible to receive the exclusion for the next fiscal year.~~

~~(4) In the year in which a municipality adopts the ordinance evidencing its decision to implement a homestead and farmstead exclusion, the municipality shall notify by first class mail the owner of each parcel of residential property within the municipality of each of the following:~~

~~(i) That the homestead and farmstead exclusion program is to be implemented to provide property tax relief as authorized by subsection (a)(4), beginning in the next fiscal year.~~

~~(ii) That only properties currently identified in the certified report of the assessor as having been approved in whole or in part, as homestead or farmstead properties, shall be entitled to an exclusion in the next fiscal year.~~

~~(iii) That owners of properties that have not been approved by the assessor as homestead or farmstead properties may file an application in accordance with 53 Pa.C.S. § 8584(a), by the annual application deadline of March 1, in order to qualify for the program in the year following the next fiscal year.~~

~~The one time notice required by this paragraph may be combined and made together with the annual notice required by paragraph (6).~~

~~(5) Both in the year in which the initial decision to provide a homestead and farmstead exclusion is to be made and in each succeeding year, a municipality shall, by resolution, fix the dollar amount that is to be excluded from the assessed value~~

~~of each homestead and farmstead property for the next fiscal year, consistent with 53 Pa.C.S. §§ 8583 (relating to exclusion of homestead property) and 8586 (relating to limitations). This determination of the amount of the homestead and farmstead exclusion shall be made, after receipt of the tax duplicate and the certified report from the assessor, at the time the governing body of a municipality determines the municipal budget and estimates its emergency and municipal services tax revenues for the next fiscal year.~~

~~(6) Each year after the year in which the municipality implements a homestead and farmstead exclusion and no later than sixty days prior to the application deadline, the municipality shall give notice of the existence of the municipality's homestead and farmstead exclusion program, the need to file an application in accordance with 53 Pa.C.S. § 8584(a) in order to qualify for the program, and the application deadline, which, in accordance with 53 Pa.C.S. § 8584(b), shall be March 1. This annual notice, which shall be given by first class mail, need only be sent to the owner of each parcel of residential property in the municipality which is not approved as homestead or farmstead property or for which the approval is due to expire.~~

~~(b) For the purpose of the emergency and municipal services tax, the term municipality does not include a school district.~~

~~Section 4. This act shall apply to taxes levied for tax years commencing on or after January 1, 2006.~~

~~Section 5. This act shall take effect January 1, 2006.~~

~~SECTION 1. SECTION 2 OF THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, AMENDED DECEMBER 1, 2004 (P.L.1729, NO.222), IS AMENDED TO READ:~~

~~SECTION 2. DELEGATION OF TAXING POWERS AND RESTRICTIONS~~



1 ~~THEREON. THE DULY CONSTITUTED AUTHORITIES OF THE FOLLOWING~~  
2 ~~POLITICAL SUBDIVISIONS, CITIES OF THE SECOND CLASS, CITIES OF~~  
3 ~~THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGHs, TOWNS,~~  
4 ~~TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS,~~  
5 ~~SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE~~  
6 ~~THIRD CLASS, AND SCHOOL DISTRICTS OF THE FOURTH CLASS, IN ALL~~  
7 ~~CASES INCLUDING INDEPENDENT SCHOOL DISTRICTS, MAY, IN THEIR~~  
8 ~~DISCRETION, BY ORDINANCE OR RESOLUTION, FOR GENERAL REVENUE~~  
9 ~~PURPOSES, LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,~~  
10 ~~ASSESSMENT AND COLLECTION OF SUCH TAXES AS THEY SHALL DETERMINE~~  
11 ~~ON PERSONS, TRANSACTIONS, OCCUPATIONS, PRIVILEGES, SUBJECTS AND~~  
12 ~~PERSONAL PROPERTY WITHIN THE LIMITS OF SUCH POLITICAL~~  
13 ~~SUBDIVISIONS, AND UPON THE TRANSFER OF REAL PROPERTY, OR OF ANY~~  
14 ~~INTEREST IN REAL PROPERTY, SITUATE WITHIN THE POLITICAL~~  
15 ~~SUBDIVISION LEVYING AND ASSESSING THE TAX, REGARDLESS OF WHERE~~  
16 ~~THE INSTRUMENTS MAKING THE TRANSFERS ARE MADE, EXECUTED OR~~  
17 ~~DELIVERED OR WHERE THE ACTUAL SETTLEMENTS ON SUCH TRANSFER TAKE~~  
18 ~~PLACE. THE TAXING AUTHORITY MAY PROVIDE THAT THE TRANSFEREE~~  
19 ~~SHALL REMAIN LIABLE FOR ANY UNPAID REALTY TRANSFER TAXES IMPOSED~~  
20 ~~BY VIRTUE OF THIS ACT. EACH LOCAL TAXING AUTHORITY MAY, BY~~  
21 ~~ORDINANCE OR RESOLUTION, EXEMPT ANY PERSON WHOSE TOTAL INCOME~~  
22 ~~FROM ALL SOURCES IS LESS THAN TWELVE THOUSAND DOLLARS (\$12,000)~~  
23 ~~PER ANNUM FROM THE PER CAPITA OR SIMILAR HEAD TAX, OCCUPATION~~  
24 ~~TAX AND [EMERGENCY AND MUNICIPAL SERVICES TAX] OCCUPATIONAL~~  
25 ~~PRIVILEGE TAX, OR EARNED INCOME TAX, OR ANY PORTION THEREOF, AND~~  
26 ~~MAY ADOPT REGULATIONS FOR THE PROCESSING OF CLAIMS FOR~~  
27 ~~EXEMPTIONS. EACH MUNICIPALITY SHALL BY ORDINANCE OR RESOLUTION~~  
28 ~~EXEMPT ANY PERSON WHOSE TOTAL INCOME FROM ALL SOURCES IS LESS~~  
29 ~~THAN TWELVE THOUSAND DOLLARS (\$12,000) FOR THE IMMEDIATELY PRIOR~~  
30 ~~CALENDAR YEAR FROM THE MUNICIPAL SERVICES TAX. SUCH LOCAL~~

1 ~~AUTHORITIES SHALL NOT HAVE AUTHORITY BY VIRTUE OF THIS ACT:~~  
2 ~~(1) TO LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,~~  
3 ~~ASSESSMENT AND COLLECTION OF ANY TAX ON THE TRANSFER OF REAL~~  
4 ~~PROPERTY WHEN THE TRANSFER IS BY WILL OR MORTGAGE OR THE~~  
5 ~~INTESTATE LAWS OF THIS COMMONWEALTH OR ON A TRANSFER BY THE~~  
6 ~~OWNER OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A BUILDER~~  
7 ~~OF NEW RESIDENTIAL PREMISES WHEN SUCH PREVIOUSLY OCCUPIED~~  
8 ~~RESIDENTIAL PREMISES IS TAKEN IN TRADE BY SUCH BUILDER AS PART~~  
9 ~~OF THE CONSIDERATION FROM THE PURCHASER OF A NEW PREVIOUSLY~~  
10 ~~UNOCCUPIED SINGLE FAMILY RESIDENTIAL PREMISES OR ON A TRANSFER~~  
11 ~~BETWEEN CORPORATIONS OPERATING HOUSING PROJECTS PURSUANT TO THE~~  
12 ~~HOUSING AND REDEVELOPMENT ASSISTANCE LAW AND THE SHAREHOLDERS~~  
13 ~~THEREOF, OR ON A TRANSFER BETWEEN NONPROFIT INDUSTRIAL~~  
14 ~~DEVELOPMENT AGENCIES AND INDUSTRIAL CORPORATIONS PURCHASING FROM~~  
15 ~~THEM, OR ON TRANSFER TO OR FROM NONPROFIT INDUSTRIAL DEVELOPMENT~~  
16 ~~AGENCIES, OR ON A TRANSFER BETWEEN HUSBAND AND WIFE, OR ON A~~  
17 ~~TRANSFER BETWEEN PERSONS WHO WERE PREVIOUSLY HUSBAND AND WIFE~~  
18 ~~BUT WHO HAVE SINCE BEEN DIVORCED; PROVIDED SUCH TRANSFER IS MADE~~  
19 ~~WITHIN THREE MONTHS OF THE DATE OF THE GRANTING OF THE FINAL~~  
20 ~~DECREE IN DIVORCE, OR THE DECREE OF EQUITABLE DISTRIBUTION OF~~  
21 ~~MARITAL PROPERTY, WHICHEVER IS LATER, AND THE PROPERTY OR~~  
22 ~~INTEREST THEREIN, SUBJECT TO SUCH TRANSFER, WAS ACQUIRED BY THE~~  
23 ~~HUSBAND AND WIFE, OR HUSBAND OR WIFE, PRIOR TO THE GRANTING OF~~  
24 ~~THE FINAL DECREE IN DIVORCE, OR ON A TRANSFER BETWEEN PARENT AND~~  
25 ~~CHILD OR THE SPOUSE OF SUCH A CHILD, OR BETWEEN PARENT AND~~  
26 ~~TRUSTEE FOR THE BENEFIT OF A CHILD OR THE SPOUSE OF SUCH CHILD,~~  
27 ~~OR ON A TRANSFER BETWEEN A GRANDPARENT AND GRANDCHILD OR THE~~  
28 ~~SPOUSE OF SUCH GRANDCHILD, OR ON A TRANSFER BETWEEN BROTHER AND~~  
29 ~~SISTER OR BROTHER AND BROTHER OR SISTER AND SISTER OR THE SPOUSE~~  
30 ~~OF SUCH BROTHER OR SISTER, OR ON A TRANSFER TO A CONSERVANCY~~

1 ~~WHICH POSSESSES A TAX EXEMPT STATUS PURSUANT TO SECTION~~  
2 ~~501(C)(3) OF THE INTERNAL REVENUE CODE, AND WHICH HAS AS ITS~~  
3 ~~PRIMARY PURPOSE THE PRESERVATION OF LAND FOR HISTORIC,~~  
4 ~~RECREATIONAL, SCENIC, AGRICULTURAL OR OPEN SPACE OPPORTUNITIES,~~  
5 ~~BY AND BETWEEN A PRINCIPAL AND STRAW PARTY FOR THE PURPOSE OF~~  
6 ~~PLACING A MORTGAGE OR GROUND RENT UPON THE PREMISES, OR ON A~~  
7 ~~CORRECTIONAL DEED WITHOUT CONSIDERATION, OR ON A TRANSFER TO THE~~  
8 ~~UNITED STATES, THE COMMONWEALTH OF PENNSYLVANIA, OR TO ANY OF~~  
9 ~~THEIR INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS, BY~~  
10 ~~GIFT, DEDICATION OR DEED IN LIEU OF CONDEMNATION, OR DEED OF~~  
11 ~~CONFIRMATION IN CONNECTION WITH CONDEMNATION PROCEEDINGS, OR~~  
12 ~~RECONVEYANCE BY THE CONDEMNING BODY OF THE PROPERTY CONDEMNED TO~~  
13 ~~THE OWNER OF RECORD AT THE TIME OF CONDEMNATION WHICH~~  
14 ~~RECONVEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS PROVIDED SAID~~  
15 ~~RECONVEYANCE IS MADE WITHIN ONE YEAR FROM THE DATE OF~~  
16 ~~CONDEMNATION, LEASES, OR ON A CONVEYANCE TO A TRUSTEE UNDER A~~  
17 ~~RECORDED TRUST AGREEMENT FOR THE EXPRESS PURPOSE OF HOLDING~~  
18 ~~TITLE IN TRUST AS SECURITY FOR A DEBT CONTRACTED AT THE TIME OF~~  
19 ~~THE CONVEYANCE UNDER WHICH THE TRUSTEE IS NOT THE LENDER AND~~  
20 ~~REQUIRING THE TRUSTEE TO MAKE RECONVEYANCE TO THE GRANTOR~~  
21 ~~BORROWER UPON THE REPAYMENT OF THE DEBT, OR A TRANSFER WITHIN A~~  
22 ~~FAMILY FROM A SOLE PROPRIETOR FAMILY MEMBER TO A FAMILY FARM~~  
23 ~~CORPORATION, OR IN ANY SHERIFF SALE INSTITUTED BY A MORTGAGEE IN~~  
24 ~~WHICH THE PURCHASER OF SAID SHERIFF SALE IS THE MORTGAGEE WHO~~  
25 ~~INSTITUTED SAID SALE, OR ON A PRIVILEGE, TRANSACTION, SUBJECT,~~  
26 ~~OCCUPATION OR PERSONAL PROPERTY WHICH IS NOW OR DOES HEREAFTER~~  
27 ~~BECOME SUBJECT TO A STATE TAX OR LICENSE FEE;~~

28 ~~(2) TO LEVY, ASSESS OR COLLECT A TAX ON THE GROSS RECEIPTS~~  
29 ~~FROM UTILITY SERVICE OF ANY PERSON OR COMPANY WHOSE RATES AND~~  
30 ~~SERVICES ARE FIXED AND REGULATED BY THE PENNSYLVANIA PUBLIC~~

1 ~~UTILITY COMMISSION OR ON ANY PUBLIC UTILITY SERVICES RENDERED BY~~  
2 ~~ANY SUCH PERSON OR COMPANY OR ON ANY PRIVILEGE OR TRANSACTION~~  
3 ~~INVOLVING THE RENDERING OF ANY SUCH PUBLIC UTILITY SERVICE;~~

4 ~~(3) EXCEPT ON SALES OF ADMISSION TO PLACES OF AMUSEMENT OR~~  
5 ~~ON SALES OR OTHER TRANSFERS OF TITLE OR POSSESSION OF PROPERTY,~~  
6 ~~TO LEVY, ASSESS OR COLLECT A TAX ON THE PRIVILEGE OF EMPLOYING~~  
7 ~~SUCH TANGIBLE PROPERTY AS IS NOW OR DOES HEREAFTER BECOME~~  
8 ~~SUBJECT TO A STATE TAX; AND FOR THE PURPOSES OF THIS CLAUSE,~~  
9 ~~REAL PROPERTY RENTED FOR CAMPING PURPOSES SHALL NOT BE~~  
10 ~~CONSIDERED A PLACE OF AMUSEMENT.~~

11 ~~(4) TO LEVY, ASSESS AND COLLECT A TAX ON GOODS AND ARTICLES~~  
12 ~~MANUFACTURED IN SUCH POLITICAL SUBDIVISION OR ON THE BY PRODUCTS~~  
13 ~~OF MANUFACTURE, OR ON MINERALS, TIMBER, NATURAL RESOURCES AND~~  
14 ~~FARM PRODUCTS PRODUCED IN SUCH POLITICAL SUBDIVISION OR ON THE~~  
15 ~~PREPARATION OR PROCESSING THEREOF FOR USE OR MARKET, OR ON ANY~~  
16 ~~PRIVILEGE, ACT OR TRANSACTION RELATED TO THE BUSINESS OF~~  
17 ~~MANUFACTURING, THE PRODUCTION, PREPARATION OR PROCESSING OF~~  
18 ~~MINERALS, TIMBER AND NATURAL RESOURCES, OR FARM PRODUCTS, BY~~  
19 ~~MANUFACTURERS, BY PRODUCERS AND BY FARMERS WITH RESPECT TO THE~~  
20 ~~GOODS, ARTICLES AND PRODUCTS OF THEIR OWN MANUFACTURE,~~  
21 ~~PRODUCTION OR GROWTH, OR ON ANY PRIVILEGE, ACT OR TRANSACTION~~  
22 ~~RELATING TO THE BUSINESS OF PROCESSING BY PRODUCTS OF~~  
23 ~~MANUFACTURE, OR ON THE TRANSPORTATION, LOADING, UNLOADING OR~~  
24 ~~DUMPING OR STORAGE OF SUCH GOODS, ARTICLES, PRODUCTS OR BY~~  
25 ~~PRODUCTS; EXCEPT THAT LOCAL AUTHORITIES MAY LEVY, ASSESS AND~~  
26 ~~COLLECT [AN EMERGENCY AND] A MUNICIPAL SERVICES TAX AND TAXES ON~~  
27 ~~THE OCCUPATION, PER CAPITA AND EARNED INCOME OR NET PROFITS OF~~  
28 ~~NATURAL PERSONS ENGAGED IN THE ABOVE ACTIVITIES WHETHER DOING~~  
29 ~~BUSINESS AS INDIVIDUAL PROPRIETORSHIP OR AS MEMBERS OF~~  
30 ~~PARTNERSHIPS OR OTHER ASSOCIATIONS;~~

~~(5) TO LEVY, ASSESS OR COLLECT A TAX ON SALARIES, WAGES, COMMISSIONS, COMPENSATION AND EARNED INCOME OF NONRESIDENTS OF THE POLITICAL SUBDIVISIONS: PROVIDED, THAT THIS LIMITATION (5) SHALL APPLY ONLY TO SCHOOL DISTRICTS OF THE SECOND, THIRD AND FOURTH CLASSES;~~

~~(6) TO LEVY, ASSESS OR COLLECT A TAX ON PERSONAL PROPERTY SUBJECT TO TAXATION BY COUNTIES OR ON PERSONAL PROPERTY OWNED BY PERSONS, ASSOCIATIONS AND CORPORATIONS SPECIFICALLY EXEMPTED BY LAW FROM TAXATION UNDER THE COUNTY PERSONAL PROPERTY TAX LAW: PROVIDED, THAT THIS LIMITATION (6) SHALL NOT APPLY TO CITIES OF THE SECOND CLASS;~~

~~(7) TO LEVY, ASSESS OR COLLECT A TAX ON MEMBERSHIP IN OR MEMBERSHIP DUES, FEES OR ASSESSMENT OF CHARITABLE, RELIGIOUS, BENEFICIAL OR NONPROFIT ORGANIZATIONS INCLUDING BUT NOT LIMITED TO SPORTSMENS, RECREATIONAL, GOLF AND TENNIS CLUBS, GIRL AND BOY SCOUT TROOPS AND COUNCILS;~~

~~(8) TO LEVY, ASSESS OR COLLECT ANY TAX ON A MOBILEHOME OR HOUSE TRAILER SUBJECT TO A REAL PROPERTY TAX UNLESS THE SAME TAX IS LEVIED, ASSESSED AND COLLECTED ON OTHER REAL PROPERTY IN THE POLITICAL SUBDIVISION.~~

~~(9) TO LEVY, ASSESS OR COLLECT ANY TAX ON INDIVIDUALS FOR THE PRIVILEGE OF ENGAGING IN AN OCCUPATION ([EMERGENCY AND] MUNICIPAL SERVICES TAX) EXCEPT THAT SUCH A TAX MAY BE LEVIED, ASSESSED AND COLLECTED ONLY BY THE [POLITICAL SUBDIVISION] MUNICIPALITY OF THE TAXPAYER'S PLACE OF PRIMARY EMPLOYMENT.~~

~~PAYMENT OF ANY [EMERGENCY AND] MUNICIPAL SERVICES TAX TO ANY [POLITICAL SUBDIVISION] MUNICIPALITY BY ANY PERSON PURSUANT TO AN ORDINANCE OR RESOLUTION PASSED OR ADOPTED UNDER THE AUTHORITY OF THIS ACT SHALL BE NO [LESS THAN TEN DOLLARS (\$10) NOR] MORE THAN FIFTY TWO DOLLARS (\$52) ON EACH PERSON [FOR EACH] DURING A~~

1 ~~CALENDAR YEAR[.] WITHOUT REGARD TO THE NUMBER OF MUNICIPALITIES~~  
2 ~~WITHIN WHICH A PERSON MAY BE EMPLOYED DURING A CALENDAR YEAR.~~  
3 ~~NOTWITHSTANDING ANY OTHER PROVISION OF LAW, A TAXPAYER SHALL NOT~~  
4 ~~BE LIABLE FOR AN AMOUNT OF TAX IN EXCESS OF THE TAX AUTHORIZED~~  
5 ~~TO BE COLLECTED UNDER THIS CLAUSE.~~

6 ~~A SCHOOL DISTRICT MAY NOT LEVY A MUNICIPAL SERVICES TAX UNDER~~  
7 ~~THIS ACT.~~

8 ~~IF A MUNICIPALITY LEVIES THE MUNICIPAL SERVICES TAX AT AN~~  
9 ~~AMOUNT GREATER THAN TEN DOLLARS (\$10) PER ANNUM, IT SHALL~~  
10 ~~REQUIRE THE EMPLOYER TO WITHHOLD THE MUNICIPAL SERVICES TAX ON A~~  
11 ~~PRO RATA BASIS DETERMINED BY THE NUMBER OF PAYROLL PERIODS~~  
12 ~~ESTABLISHED BY THE EMPLOYER FOR A CALENDAR YEAR. NOTHING UNDER~~  
13 ~~THIS CLAUSE SHALL BE CONSTRUED TO PROHIBIT EMPLOYEES FROM~~  
14 ~~ENTERING INTO AN AGREEMENT WITH THEIR EMPLOYER TO MAKE PAYMENT~~  
15 ~~OF THE MUNICIPAL SERVICES TAX IN FULL AT THE TIME OF THE FIRST~~  
16 ~~WITHHOLDING OF THE MUNICIPAL SERVICES TAX.~~

17 ~~THE SITUS OF SUCH TAX SHALL BE THE PLACE OF PRIMARY~~  
18 ~~EMPLOYMENT, BUT, IN THE EVENT A PERSON IS ENGAGED IN MORE THAN~~  
19 ~~ONE OCCUPATION, [OR AN OCCUPATION WHICH REQUIRES HIS WORKING IN~~  
20 ~~MORE THAN ONE POLITICAL SUBDIVISION DURING THE CALENDAR YEAR,]~~  
21 ~~THE PRIORITY OF CLAIM TO COLLECT SUCH [EMERGENCY AND] MUNICIPAL~~  
22 ~~SERVICES TAX SHALL BE [IN THE FOLLOWING ORDER: FIRST,] THE~~  
23 ~~POLITICAL SUBDIVISION IN WHICH A PERSON MAINTAINS HIS PRINCIPAL~~  
24 ~~OFFICE OR IS PRINCIPALLY EMPLOYED. [; SECOND, THE POLITICAL~~  
25 ~~SUBDIVISION IN WHICH THE PERSON RESIDES AND WORKS, IF SUCH A TAX~~  
26 ~~IS LEVIED BY THAT POLITICAL SUBDIVISION; THIRD, THE POLITICAL~~  
27 ~~SUBDIVISION IN WHICH A PERSON IS EMPLOYED AND WHICH IMPOSES THE~~  
28 ~~TAX NEAREST IN MILES TO THE PERSON'S HOME. THE PLACE OF~~  
29 ~~EMPLOYMENT SHALL BE DETERMINED AS OF THE DAY THE TAXPAYER FIRST~~  
30 ~~BECOMES SUBJECT TO THE TAX DURING THE CALENDAR YEAR.~~

1 ~~IT IS THE INTENT OF THIS PROVISION THAT NO PERSON SHALL PAY~~  
2 ~~MORE THAN FIFTY TWO DOLLARS (\$52) IN ANY CALENDAR YEAR AS AN~~  
3 ~~EMERGENCY AND MUNICIPAL SERVICES TAX IRRESPECTIVE OF THE NUMBER~~  
4 ~~OF POLITICAL SUBDIVISIONS WITHIN WHICH SUCH PERSON MAY BE~~  
5 ~~EMPLOYED WITHIN ANY GIVEN CALENDAR YEAR.] NO TAXPAYER SHALL BE~~  
6 ~~SUBJECT TO THE COLLECTION OF THE MUNICIPAL SERVICES TAX BY MORE~~  
7 ~~THAN ONE MUNICIPALITY DURING A PAYROLL PERIOD AS ESTABLISHED BY~~  
8 ~~THE TAXPAYER'S PRIMARY EMPLOYER LOCATED IN THE MUNICIPALITY IN~~  
9 ~~WHICH THE TAXPAYER MAINTAINS THE TAXPAYER'S PRIMARY EMPLOYMENT.~~  
10 ~~IT IS THE INTENT OF THIS PROVISION THAT NO TAXPAYER BE SUBJECT~~  
11 ~~TO THE COLLECTION OF THE MUNICIPAL SERVICES TAX BY MORE THAN ONE~~  
12 ~~MUNICIPALITY DURING A PAYROLL PERIOD.~~

13 ~~IN CASE OF DISPUTE, A TAX RECEIPT OF THE TAXING AUTHORITY~~  
14 ~~{FOR THAT CALENDAR YEAR} OR PROOF OF EMPLOYER WITHHOLDING FOR~~  
15 ~~THE PAYROLL PERIOD DECLARING THAT THE TAXPAYER HAS MADE PRIOR~~  
16 ~~PAYMENT WHICH CONSTITUTES PRIMA FACIE CERTIFICATION OF PAYMENT~~  
17 ~~TO ALL OTHER POLITICAL SUBDIVISIONS.~~

18 ~~(9.1) TO LEVY, ASSESS OR COLLECT ANY TAX ON INDIVIDUALS FOR~~  
19 ~~THE PRIVILEGE OF ENGAGING IN AN OCCUPATION (OCCUPATION PRIVILEGE~~  
20 ~~TAX) EXCEPT THAT SUCH A TAX MAY ONLY BE LEVIED, ASSESSED OR~~  
21 ~~COLLECTED BY THE SCHOOL DISTRICT OF THE TAXPAYER'S PRINCIPAL~~  
22 ~~EMPLOYMENT. THE LEVYING OF THE OCCUPATION PRIVILEGE TAX SHALL~~  
23 ~~NOT EXCEED THE RATE OF MUNICIPAL SERVICES TAX LEVIED BY THE~~  
24 ~~SCHOOL DISTRICT IN CALENDAR YEAR 2005. ANY SCHOOL DISTRICT THAT~~  
25 ~~DID NOT SHARE IN LEVYING OF THE MUNICIPAL SERVICES TAX IN~~  
26 ~~CALENDAR YEAR 2005 SHALL BE PROHIBITED FROM LEVYING THE~~  
27 ~~OCCUPATION PRIVILEGE TAX. THE TAXPAYER SHALL RECEIVE A CREDIT~~  
28 ~~AGAINST THE MUNICIPAL SERVICES TAX LEVIED BY A MUNICIPALITY~~  
29 ~~EQUAL TO THE AMOUNT BY WHICH THE SUM OF THE MUNICIPAL SERVICE~~  
30 ~~TAX LEVIED BY THE MUNICIPALITY PLUS THE OCCUPATION PRIVILEGE TAX~~

~~LEVIED BY A SCHOOL DISTRICT EXCEEDS FIFTY TWO DOLLARS (\$52).~~

~~(10) TO LEVY, ASSESS OR COLLECT A TAX ON ADMISSIONS TO  
MOTION PICTURE THEATRES: PROVIDED, THAT THIS LIMITATION (10)  
SHALL NOT APPLY TO CITIES OF THE SECOND CLASS.~~

~~(11) TO LEVY, ASSESS OR COLLECT A TAX ON THE CONSTRUCTION OF  
OR IMPROVEMENT TO RESIDENTIAL DWELLINGS OR UPON THE APPLICATION  
FOR OR ISSUANCE OF PERMITS FOR THE CONSTRUCTION OF OR  
IMPROVEMENTS TO RESIDENTIAL DWELLINGS.~~

~~(12) TO LEVY, ASSESS AND COLLECT A MERCANTILE OR BUSINESS  
PRIVILEGE TAX ON GROSS RECEIPTS OR PART THEREOF WHICH ARE: (I)  
DISCOUNTS ALLOWED TO PURCHASERS AS CASH DISCOUNTS FOR PROMPT  
PAYMENT OF THEIR BILLS; (II) CHARGES ADVANCED BY A SELLER FOR  
FREIGHT, DELIVERY OR OTHER TRANSPORTATION FOR THE PURCHASER IN  
ACCORDANCE WITH THE TERMS OF A CONTRACT OF SALE; (III) RECEIVED  
UPON THE SALE OF AN ARTICLE OF PERSONAL PROPERTY WHICH WAS  
ACQUIRED BY THE SELLER AS A TRADE IN TO THE EXTENT THAT THE  
GROSS RECEIPTS IN THE SALE OF THE ARTICLE TAKEN IN TRADE DOES  
NOT EXCEED THE AMOUNT OF TRADE IN ALLOWANCE MADE IN ACQUIRING  
SUCH ARTICLE; (IV) REFUNDS, CREDITS OR ALLOWANCES GIVEN TO A  
PURCHASER ON ACCOUNT OF DEFECTS IN GOODS SOLD OR MERCHANDISE  
RETURNED; (V) PENNSYLVANIA SALES TAX; (VI) BASED ON THE VALUE OF  
EXCHANGES OR TRANSFERS BETWEEN ONE SELLER AND ANOTHER SELLER WHO  
TRANSFERS PROPERTY WITH THE UNDERSTANDING THAT PROPERTY OF AN  
IDENTICAL DESCRIPTION WILL BE RETURNED AT A SUBSEQUENT DATE;  
HOWEVER, WHEN SELLERS ENGAGED IN SIMILAR LINES OF BUSINESS  
EXCHANGE PROPERTY AND ONE OF THEM MAKES PAYMENT TO THE OTHER IN  
ADDITION TO THE PROPERTY EXCHANGED, THE ADDITIONAL PAYMENT  
RECEIVED MAY BE INCLUDED IN THE GROSS RECEIPTS OF THE SELLER  
RECEIVING SUCH ADDITIONAL CASH PAYMENTS; (VII) OF SELLERS FROM  
SALES TO OTHER SELLERS IN THE SAME LINE WHERE THE SELLER~~



~~TRANSFERS THE TITLE OR POSSESSION AT THE SAME PRICE FOR WHICH  
THE SELLER ACQUIRED THE MERCHANDISE; OR (VIII) TRANSFERS BETWEEN  
ONE DEPARTMENT, BRANCH OR DIVISION OF A CORPORATION OR OTHER  
BUSINESS ENTITY OF GOODS, WARES AND MERCHANDISE TO ANOTHER  
DEPARTMENT, BRANCH OR DIVISION OF THE SAME CORPORATION OR  
BUSINESS ENTITY AND WHICH ARE RECORDED ON THE BOOKS TO REFLECT  
SUCH INTERDEPARTMENTAL TRANSACTIONS.~~

~~(13) TO LEVY, ASSESS OR COLLECT AN AMUSEMENT OR ADMISSIONS  
TAX ON MEMBERSHIP, MEMBERSHIP DUES, FEES OR ASSESSMENTS,  
DONATIONS, CONTRIBUTIONS OR MONETARY CHARGES OF ANY CHARACTER  
WHATSOEVER PAID BY THE GENERAL PUBLIC, OR A LIMITED OR SELECTED  
NUMBER THEREOF, FOR SUCH PERSONS TO ENTER INTO ANY PLACE,  
INDOORS OR OUTDOORS, TO ENGAGE IN ANY ACTIVITIES, THE  
PREDOMINANT PURPOSE OR NATURE OF WHICH IS EXERCISE, FITNESS,  
HEALTH MAINTENANCE, IMPROVEMENT OR REHABILITATION, HEALTH OR  
NUTRITION EDUCATION, OR WEIGHT CONTROL.~~

~~(14) EXCEPT BY CITIES OF THE SECOND CLASS, TO LEVY, ASSESS  
OR COLLECT A TAX ON PAYROLL AMOUNTS GENERATED AS A RESULT OF  
BUSINESS ACTIVITY.~~

~~(15) EXCEPT BY CITIES OF THE SECOND CLASS IN WHICH A SPORTS  
STADIUM OR ARENA THAT HAS RECEIVED PUBLIC FUNDS IN CONNECTION  
WITH ITS CONSTRUCTION OR MAINTENANCE IS LOCATED, TO LEVY, ASSESS  
AND COLLECT A PUBLICLY FUNDED FACILITY USAGE FEE UPON THOSE  
NONRESIDENT INDIVIDUALS WHO USE SUCH FACILITY TO ENGAGE IN AN  
ATHLETIC EVENT OR OTHERWISE RENDER A PERFORMANCE FOR WHICH THEY  
RECEIVE REMUNERATION.~~

~~(16) TO LEVY, ASSESS OR COLLECT AN AMUSEMENT OR ADMISSIONS  
TAX ON THE CHARGE IMPOSED UPON A PATRON FOR THE SALE OF  
ADMISSION TO OR FOR THE PRIVILEGE OF ADMISSION TO A BOWLING  
ALLEY OR BOWLING LANE TO ENGAGE IN ONE OR MORE GAMES OF BOWLING.~~

1       ~~SECTION 2. SECTION 7 OF THE ACT, AMENDED AUGUST 11, 1967~~  
2       ~~(P.L.228, NO.83) AND OCTOBER 9, 1967 (P.L.361, NO.160), IS~~  
3       ~~AMENDED TO READ:~~

4       ~~SECTION 7. FILING OF CERTIFIED COPIES OF ORDINANCES AND~~  
5       ~~RESOLUTIONS. WHEN AN ORDINANCE OR A RESOLUTION IS FIRST PASSED~~  
6       ~~OR ADOPTED BY A POLITICAL SUBDIVISION IMPOSING A TAX OR LICENSE~~  
7       ~~FEE UNDER THE AUTHORITY OF THIS ACT, AN EXACT PRINTED OR~~  
8       ~~TYPEWRITTEN COPY THEREOF, CERTIFIED TO BY THE SECRETARY OF THE~~  
9       ~~TAXING BODY, SHALL BE FILED WITH THE [DEPARTMENT OF COMMUNITY~~  
10       ~~AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT WITHIN~~  
11       ~~FIFTEEN DAYS AFTER THE SAME BECOMES EFFECTIVE.~~

12       ~~ANY SECRETARY OR PERSON ACTING AS THE CLERK OR SECRETARY OF~~  
13       ~~THE TAXING BODY OF ANY POLITICAL SUBDIVISION DURING THE MEETING~~  
14       ~~AT WHICH AN ORDINANCE OR RESOLUTION IMPOSING A TAX OR LICENSE~~  
15       ~~FEE IS PASSED OR ADOPTED AS HEREIN PROVIDED WHO SHALL FAIL TO~~  
16       ~~FILE THE CERTIFIED COPY OR STATEMENT RELATIVE THERETO WITH THE~~  
17       ~~[DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND~~  
18       ~~ECONOMIC DEVELOPMENT AS HEREIN REQUIRED, SHALL, UPON SUMMARY~~  
19       ~~CONVICTION THEREOF IN THE COUNTY IN WHICH THE POLITICAL~~  
20       ~~SUBDIVISION IS LOCATED, BE SENTENCED TO PAY A FINE OF NOT LESS~~  
21       ~~THAN FIVE DOLLARS (\$5) NOR MORE THAN TWENTY FIVE DOLLARS (\$25),~~  
22       ~~AND THE COSTS OF PROSECUTION.~~

23       ~~SECTION 3. SECTION 8 OF THE ACT, AMENDED DECEMBER 1, 2004~~  
24       ~~(P.L.1729, NO.222), IS AMENDED TO READ:~~

25       ~~SECTION 8. LIMITATIONS ON RATES OF SPECIFIC TAXES. NO TAXES~~  
26       ~~LEVIED UNDER THE PROVISIONS OF THIS ACT SHALL BE LEVIED BY ANY~~  
27       ~~POLITICAL SUBDIVISION ON THE FOLLOWING SUBJECTS EXCEEDING THE~~  
28       ~~RATES SPECIFIED IN THIS SECTION:~~

29       ~~(1) PER CAPITA, POLL OR OTHER SIMILAR HEAD TAXES, TEN~~  
30       ~~DOLLARS (\$10).~~

~~(2) ON EACH DOLLAR OF THE WHOLE VOLUME OF BUSINESS  
TRANSACTIONED BY WHOLESALE DEALERS IN GOODS, WARES AND MERCHANDISE,  
ONE MILL, BY RETAIL DEALERS IN GOODS, WARES AND MERCHANDISE AND  
BY PROPRIETORS OF RESTAURANTS OR OTHER PLACES WHERE FOOD, DRINK  
AND REFRESHMENTS ARE SERVED, ONE AND ONE HALF MILLS; EXCEPT IN  
CITIES OF THE SECOND CLASS, WHERE RATES SHALL NOT EXCEED ONE  
MILL ON WHOLESALE DEALERS AND TWO MILLS ON RETAIL DEALERS AND  
PROPRIETORS. NO SUCH TAX SHALL BE LEVIED ON THE DOLLAR VOLUME OF  
BUSINESS TRANSACTIONED BY WHOLESALE AND RETAIL DEALERS DERIVED FROM  
THE RESALE OF GOODS, WARES AND MERCHANDISE, TAKEN BY ANY DEALER  
AS A TRADE IN OR AS PART PAYMENT FOR OTHER GOODS, WARES AND  
MERCHANDISE, EXCEPT TO THE EXTENT THAT THE RESALE PRICE EXCEEDS  
THE TRADE IN ALLOWANCE.~~

~~(3) ON WAGES, SALARIES, COMMISSIONS AND OTHER EARNED INCOME  
OF INDIVIDUALS, ONE PERCENT.~~

~~(4) ON RETAIL SALES INVOLVING THE TRANSFER OF TITLE OR  
POSSESSION OF TANGIBLE PERSONAL PROPERTY, TWO PERCENT.~~

~~(5) ON THE TRANSFER OF REAL PROPERTY, ONE PERCENT.~~

~~(6) ON ADMISSIONS TO PLACES OF AMUSEMENT, ATHLETIC EVENTS  
AND THE LIKE, AND ON MOTION PICTURE THEATRES IN CITIES OF THE  
SECOND CLASS, TEN PERCENT.~~

~~(7) FLAT RATE OCCUPATION TAXES NOT USING A MILLAGE OR  
PERCENTAGE AS A BASIS, TEN DOLLARS (\$10).~~

~~(8) [EMERGENCY AND MUNICIPAL] MUNICIPAL SERVICES TAXES,  
FIFTY TWO DOLLARS (\$52).~~

~~(9) ON ADMISSIONS TO SKI FACILITIES, TEN PERCENT. THE TAX  
BASE UPON WHICH THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY  
PERCENT OF THE COST OF THE LIFT TICKET. THE LIFT TICKET SHALL  
INCLUDE ALL COSTS OF ADMISSIONS TO THE SKI FACILITY.~~

~~(10) ON ADMISSIONS TO GOLF COURSES, TEN PERCENT. THE TAX~~

~~BASE UPON WHICH THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY PERCENT OF THE GREENS FEE. THE GREENS FEE SHALL INCLUDE ALL COSTS OF ADMISSIONS TO THE GOLF COURSE.~~

~~(12) ON PAYROLLS, FIFTY FIVE HUNDREDTHS PERCENT.~~

~~EXCEPT AS OTHERWISE PROVIDED IN THIS ACT, AT ANY TIME TWO POLITICAL SUBDIVISIONS SHALL IMPOSE ANY ONE OF THE ABOVE TAXES ON THE SAME PERSON, SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE, LOCATED WITHIN BOTH SUCH POLITICAL SUBDIVISIONS, DURING THE SAME YEAR OR PART OF THE SAME YEAR, UNDER THE AUTHORITY OF THIS ACT THEN THE TAX LEVIED BY A POLITICAL SUBDIVISION UNDER THE AUTHORITY OF THIS ACT SHALL, DURING THE TIME SUCH DUPLICATION OF THE TAX EXISTS, EXCEPT AS HEREINAFTER OTHERWISE PROVIDED, BE ONE HALF OF THE RATE, AS ABOVE LIMITED, AND SUCH ONE HALF RATE SHALL BECOME EFFECTIVE BY VIRTUE OF THE REQUIREMENTS OF THIS ACT FROM THE DAY SUCH DUPLICATION BECOMES EFFECTIVE WITHOUT ANY ACTION ON THE PART OF THE POLITICAL SUBDIVISION IMPOSING THE TAX UNDER THE AUTHORITY OF THIS ACT. WHEN ANY ONE OF THE ABOVE TAXES HAS BEEN LEVIED UNDER THE PROVISIONS OF THIS ACT BY ONE POLITICAL SUBDIVISION AND A SUBSEQUENT LEVY IS MADE EITHER FOR THE FIRST TIME OR IS REVIVED AFTER A LAPSE OF TIME BY ANOTHER POLITICAL SUBDIVISION ON THE SAME PERSON, SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE AT A RATE THAT WOULD MAKE THE COMBINED LEVIES EXCEED THE LIMIT ALLOWED BY THIS SUBDIVISION, THE TAX OF THE SECOND POLITICAL SUBDIVISION SHALL NOT BECOME EFFECTIVE UNTIL THE END OF THE FISCAL YEAR FOR WHICH THE PRIOR TAX WAS LEVIED, UNLESS:~~

~~(1) NOTICE INDICATING ITS INTENTION TO MAKE SUCH LEVY IS GIVEN TO THE FIRST TAXING BODY BY THE SECOND TAXING BODY AS FOLLOWS: (I) WHEN THE NOTICE IS GIVEN TO A SCHOOL DISTRICT IT SHALL BE GIVEN AT LEAST FORTY FIVE DAYS PRIOR TO THE LAST DAY~~

~~FIXED BY LAW FOR THE LEVY OF ITS SCHOOL TAXES; (II) WHEN GIVEN TO ANY OTHER POLITICAL SUBDIVISION IT SHALL BE PRIOR TO THE FIRST DAY OF JANUARY IMMEDIATELY PRECEDING, OR IF A LAST DAY FOR THE ADOPTION OF THE BUDGET IS FIXED BY LAW, AT LEAST FORTY FIVE DAYS PRIOR TO SUCH LAST DAY; OR~~

~~(2) UNLESS THE FIRST TAXING BODY SHALL INDICATE BY APPROPRIATE RESOLUTION ITS DESIRE TO WAIVE NOTICE REQUIREMENTS IN WHICH CASE THE LEVY OF THE SECOND TAXING BODY SHALL BECOME EFFECTIVE ON SUCH DATE AS MAY BE AGREED UPON BY THE TWO TAXING BODIES.~~

~~IT IS THE INTENT AND PURPOSE OF THIS PROVISION TO LIMIT RATES OF TAXES REFERRED TO IN THIS SECTION SO THAT THE ENTIRE BURDEN OF ONE TAX ON A PERSON, SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE SHALL NOT EXCEED THE LIMITATIONS PRESCRIBED IN THIS SECTION: PROVIDED, HOWEVER, THAT ANY TWO POLITICAL SUBDIVISIONS WHICH IMPOSE ANY ONE OF THE ABOVE TAXES, ON THE SAME PERSON, SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE DURING THE SAME YEAR OR PART OF THE SAME YEAR MAY AGREE AMONG THEMSELVES THAT, INSTEAD OF LIMITING THEIR RESPECTIVE RATES TO ONE HALF OF THE MAXIMUM RATE HEREIN PROVIDED, THEY WILL IMPOSE RESPECTIVELY DIFFERENT RATES, THE TOTAL OF WHICH SHALL NOT EXCEED THE MAXIMUM RATE AS ABOVE PERMITTED.~~

~~NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, ANY CITY OF THE SECOND CLASS A MAY ENACT A TAX UPON WAGES, SALARIES, COMMISSIONS AND OTHER EARNED INCOME OF INDIVIDUALS RESIDENT THEREIN, NOT EXCEEDING ONE PERCENT, EVEN THOUGH A SCHOOL DISTRICT LEVIES A SIMILAR TAX ON THE SAME PERSON PROVIDED THAT THE AGGREGATE OF BOTH TAXES DOES NOT EXCEED TWO PERCENT. IN THE CASE OF DUPLICATION OF [EMERGENCY AND] MUNICIPAL SERVICES TAXES BY BOTH A SCHOOL DISTRICT, OTHER THAN A SCHOOL DISTRICT OF THE~~

1 ~~FIRST CLASS A, AND ANOTHER TAXING BODY, THE SCHOOL DISTRICT'S~~  
2 ~~SHARE OF THE TAX SHALL NOT EXCEED THE AMOUNT OF A TAX ON THE~~  
3 ~~PRIVILEGE OF ENGAGING IN AN OCCUPATION COLLECTED BY THE SCHOOL~~  
4 ~~DISTRICT AS OF THE EFFECTIVE DATE OF THIS PARAGRAPH. IN THE CASE~~  
5 ~~WHERE A SCHOOL DISTRICT DID NOT LEVY A TAX ON THE PRIVILEGE OF~~  
6 ~~ENGAGING IN AN OCCUPATION ON THE EFFECTIVE DATE OF THIS~~  
7 ~~PARAGRAPH, THE SCHOOL DISTRICT MAY IMPOSE A FUTURE LEVY NOT TO~~  
8 ~~EXCEED FIVE DOLLARS (\$5). A SCHOOL DISTRICT OF THE FIRST CLASS A~~  
9 ~~SHALL NOT LEVY, ASSESS OR COLLECT [AN EMERGENCY AND] A MUNICIPAL~~  
10 ~~SERVICES TAX.~~

11 ~~SECTION 4. SECTION 9 OF THE ACT, AMENDED DECEMBER 12, 1968~~  
12 ~~(P.L.1203, NO.377), IS AMENDED TO READ:~~

13 ~~SECTION 9. REGISTER FOR EARNED INCOME AND OCCUPATIONAL~~  
14 ~~PRIVILEGE TAXES. IT SHALL BE THE DUTY OF THE [DEPARTMENT OF~~  
15 ~~COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC~~  
16 ~~DEVELOPMENT TO HAVE AVAILABLE AN OFFICIAL CONTINUING REGISTER~~  
17 ~~SUPPLEMENTED ANNUALLY OF ALL EARNED INCOME AND OCCUPATIONAL~~  
18 ~~PRIVILEGE TAXES LEVIED UNDER AUTHORITY OF THIS ACT. THE REGISTER~~  
19 ~~AND ITS SUPPLEMENTS, HEREINAFTER REFERRED TO AS THE REGISTER,~~  
20 ~~SHALL LIST SUCH JURISDICTIONS LEVYING EARNED INCOME AND/OR~~  
21 ~~OCCUPATIONAL PRIVILEGE MUNICIPAL SERVICES TAXES, THE RATE OF THE~~  
22 ~~TAX AS STATED IN THE TAX LEVYING ORDINANCE OR RESOLUTION, AND~~  
23 ~~THE EFFECTIVE RATE ON RESIDENT AND NONRESIDENT TAXPAYERS, IF~~  
24 ~~DIFFERENT FROM THE STATED RATE BECAUSE OF A COTERMINOUS LEVY,~~  
25 ~~THE NAME AND ADDRESS OF THE OFFICER RESPONSIBLE FOR~~  
26 ~~ADMINISTERING THE COLLECTION OF THE TAX AND FROM WHOM~~  
27 ~~INFORMATION, FORMS FOR REPORTING AND COPIES OF RULES AND~~  
28 ~~REGULATIONS ARE AVAILABLE. WITH EACH JURISDICTION LISTED, ALL~~  
29 ~~JURISDICTIONS MAKING COTERMINOUS LEVIES SHALL ALSO BE NOTED AND~~  
30 ~~THEIR TAX RATES SHOWN.~~

1       ~~INFORMATION FOR THE REGISTER SHALL BE FURNISHED BY THE~~  
2       ~~SECRETARY OF EACH TAXING BODY TO THE [DEPARTMENT OF COMMUNITY~~  
3       ~~AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT IN~~  
4       ~~SUCH MANNER AND ON SUCH FORMS AS THE [DEPARTMENT OF COMMUNITY~~  
5       ~~AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT MAY~~  
6       ~~PRESCRIBE. THE INFORMATION MUST BE RECEIVED BY THE [DEPARTMENT~~  
7       ~~OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC~~  
8       ~~DEVELOPMENT BY CERTIFIED MAIL NOT LATER THAN MAY 31 OF EACH YEAR~~  
9       ~~TO SHOW NEW TAX ENACTMENTS, REPEALS AND CHANGES. FAILURE TO~~  
10       ~~COMPLY WITH THIS DATE FOR FILING MAY RESULT IN THE OMISSION OF~~  
11       ~~THE LEVY FROM THE REGISTER FOR THAT YEAR. FAILURE OF THE~~  
12       ~~[DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND~~  
13       ~~ECONOMIC DEVELOPMENT TO RECEIVE INFORMATION OF TAXES CONTINUED~~  
14       ~~WITHOUT CHANGE MAY BE CONSTRUED BY THE DEPARTMENT TO MEAN THAT~~  
15       ~~THE INFORMATION CONTAINED IN THE PREVIOUS REGISTER REMAINS IN~~  
16       ~~FORCE.~~

17       ~~THE [DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY~~  
18       ~~AND ECONOMIC DEVELOPMENT SHALL HAVE THE REGISTER WITH SUCH~~  
19       ~~ANNUAL SUPPLEMENTS AS MAY BE REQUIRED BY NEW TAX ENACTMENTS,~~  
20       ~~REPEALS OR CHANGES AVAILABLE UPON REQUEST NOT LATER THAN JULY 1~~  
21       ~~OF EACH YEAR. THE EFFECTIVE PERIOD FOR EACH REGISTER SHALL BE~~  
22       ~~FROM JULY 1 OF THE YEAR IN WHICH IT IS ISSUED TO JUNE 30 OF THE~~  
23       ~~FOLLOWING YEAR.~~

24       ~~EMPLOYERS SHALL NOT BE REQUIRED BY ANY LOCAL ORDINANCE TO~~  
25       ~~WITHHOLD FROM THE WAGES, SALARIES, COMMISSIONS OR OTHER~~  
26       ~~COMPENSATION OF THEIR EMPLOYEES ANY TAX IMPOSED UNDER THE~~  
27       ~~PROVISIONS OF THIS ACT, WHICH IS NOT LISTED IN THE REGISTER, OR~~  
28       ~~MAKE REPORTS OF WAGES, SALARIES, COMMISSIONS OR OTHER~~  
29       ~~COMPENSATION IN CONNECTION WITH TAXES NOT SO LISTED: PROVIDED,~~  
30       ~~THAT IF THE REGISTER IS NOT AVAILABLE BY JULY 1, THE REGISTER OF~~

1 ~~THE PREVIOUS YEAR SHALL CONTINUE TEMPORARILY IN EFFECT FOR AN~~  
2 ~~ADDITIONAL PERIOD NOT TO EXCEED ONE YEAR. THE PROVISIONS OF THIS~~  
3 ~~SECTION SHALL NOT AFFECT THE LIABILITY OF ANY TAXPAYER FOR TAXES~~  
4 ~~LAWFULLY IMPOSED UNDER THIS ACT.~~

5 ~~ORDINANCES OR RESOLUTIONS IMPOSING EARNED INCOME [OR]~~   
6 ~~OCCUPATIONAL PRIVILEGE OR MUNICIPAL SERVICES TAXES UNDER~~  
7 ~~AUTHORITY OF THIS ACT MAY CONTAIN PROVISIONS REQUIRING EMPLOYERS~~  
8 ~~DOING BUSINESS WITHIN THE JURISDICTION OF THE POLITICAL~~  
9 ~~SUBDIVISION IMPOSING THE TAX TO WITHHOLD THE TAX FROM THE~~  
10 ~~COMPENSATION OF THOSE OF THEIR EMPLOYEES WHO ARE SUBJECT TO THE~~  
11 ~~TAX: PROVIDED, THAT NO EMPLOYER SHALL BE HELD LIABLE FOR FAILURE~~  
12 ~~TO WITHHOLD EARNED INCOME TAXES OR FOR THE PAYMENT OF SUCH~~  
13 ~~WITHHELD TAX MONEY TO A POLITICAL SUBDIVISION OTHER THAN THE~~  
14 ~~POLITICAL SUBDIVISION ENTITLED TO RECEIVE SUCH MONEY IF SUCH~~  
15 ~~FAILURE TO WITHHOLD OR SUCH INCORRECT TRANSMITTAL OF WITHHELD~~  
16 ~~TAXES ARISES FROM INCORRECT INFORMATION AS TO THE EMPLOYEE'S~~  
17 ~~PLACE OF RESIDENCE SUBMITTED BY THE EMPLOYEE: AND PROVIDED~~  
18 ~~FURTHER, THAT EMPLOYERS SHALL NOT BE REQUIRED BY ANY LOCAL~~  
19 ~~ORDINANCE TO WITHHOLD FROM COMPENSATION FOR ANY ONE OF THEIR~~  
20 ~~EMPLOYEES FOR THE OCCUPATIONAL PRIVILEGE TAX MORE THAN ONE TIME~~  
21 ~~IN ANY FISCAL PERIOD: AND PROVIDED FURTHER, THAT THE~~  
22 ~~OCCUPATIONAL PRIVILEGE AND MUNICIPAL SERVICES TAX SHALL BE~~  
23 ~~APPLICABLE TO EMPLOYMENT IN THE PERIOD BEGINNING JANUARY 1, OF~~  
24 ~~THE CURRENT YEAR AND ENDING DECEMBER 31 OF THE CURRENT YEAR,~~  
25 ~~EXCEPT THAT TAXES IMPOSED FOR THE FIRST TIME SHALL BECOME~~  
26 ~~EFFECTIVE FROM THE DATE SPECIFIED IN THE ORDINANCE OR~~  
27 ~~RESOLUTION, AND THE TAX SHALL CONTINUE IN FORCE ON A CALENDAR~~  
28 ~~YEAR BASIS.~~

29 ~~SECTION 5. SECTION 19 OF THE ACT, AMENDED OCTOBER 4, 1978~~  
30 ~~(P.L.930, NO.177), IS AMENDED TO READ:~~



1       ~~SECTION 19. COLLECTION OF DELINQUENT PER CAPITA, OCCUPATION,~~  
2       ~~OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND EARNED INCOME~~  
3       ~~TAXES FROM EMPLOYERS, ETC. THE TAX COLLECTOR SHALL DEMAND,~~  
4       ~~RECEIVE AND COLLECT FROM ALL CORPORATIONS, POLITICAL~~  
5       ~~SUBDIVISIONS, ASSOCIATIONS, COMPANIES, FIRMS OR INDIVIDUALS,~~  
6       ~~EMPLOYING PERSONS OWING DELINQUENT PER CAPITA, OR OCCUPATION,~~  
7       ~~OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND EARNED INCOME~~  
8       ~~TAXES, OR WHOSE SPOUSE OWES DELINQUENT PER CAPITA, OCCUPATION,~~  
9       ~~OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND EARNED INCOME~~  
10       ~~TAXES, OR HAVING IN POSSESSION UNPAID COMMISSIONS OR EARNINGS~~  
11       ~~BELONGING TO ANY PERSON OR PERSONS OWING DELINQUENT PER CAPITA,~~  
12       ~~OCCUPATION, OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND~~  
13       ~~EARNED INCOME TAXES, OR WHOSE SPOUSE OWES DELINQUENT PER CAPITA,~~  
14       ~~OCCUPATION, OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND~~  
15       ~~EARNED INCOME TAXES, UPON THE PRESENTATION OF A WRITTEN NOTICE~~  
16       ~~AND DEMAND CERTIFYING THAT THE INFORMATION CONTAINED THEREIN IS~~  
17       ~~TRUE AND CORRECT AND CONTAINING THE NAME OF THE TAXABLE OR THE~~  
18       ~~SPOUSE THEREOF AND THE AMOUNT OF TAX DUE. UPON THE PRESENTATION~~  
19       ~~OF SUCH WRITTEN NOTICE AND DEMAND, IT SHALL BE THE DUTY OF ANY~~  
20       ~~SUCH CORPORATION, POLITICAL SUBDIVISION, ASSOCIATION, COMPANY,~~  
21       ~~FIRM OR INDIVIDUAL TO DEDUCT FROM THE WAGES, COMMISSIONS OR~~  
22       ~~EARNINGS OF SUCH INDIVIDUAL EMPLOYES, THEN OWING OR THAT SHALL~~  
23       ~~WITHIN SIXTY DAYS THEREAFTER BECOME DUE, OR FROM ANY UNPAID~~  
24       ~~COMMISSIONS OR EARNINGS OF ANY SUCH TAXABLE IN ITS OR HIS~~  
25       ~~POSSESSION, OR THAT SHALL WITHIN SIXTY DAYS THEREAFTER COME INTO~~  
26       ~~ITS OR HIS POSSESSION, A SUM SUFFICIENT TO PAY THE RESPECTIVE~~  
27       ~~AMOUNT OF THE DELINQUENT PER CAPITA, OCCUPATION, OCCUPATIONAL~~  
28       ~~PRIVILEGE, MUNICIPAL SERVICES AND EARNED INCOME TAXES AND COSTS,~~  
29       ~~SHOWN UPON THE WRITTEN NOTICE OR DEMAND, AND TO PAY THE SAME TO~~  
30       ~~THE TAX COLLECTOR OF THE TAXING DISTRICT IN WHICH SUCH~~

1 ~~DELINQUENT TAX WAS LEVIED WITHIN SIXTY DAYS AFTER SUCH NOTICE~~  
2 ~~SHALL HAVE BEEN GIVEN. NO MORE THAN TEN PERCENT OF THE WAGES,~~  
3 ~~COMMISSIONS OR EARNINGS OF THE DELINQUENT TAXPAYER OR SPOUSE~~  
4 ~~THEREOF MAY BE DEDUCTED AT ANY ONE TIME FOR DELINQUENT PER~~  
5 ~~CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES~~  
6 ~~AND EARNED INCOME TAXES AND COSTS. SUCH CORPORATION, POLITICAL~~  
7 ~~SUBDIVISION, ASSOCIATION, FIRM OR INDIVIDUAL SHALL BE ENTITLED~~  
8 ~~TO DEDUCT FROM THE MONEYS COLLECTED FROM EACH EMPLOYE THE COSTS~~  
9 ~~INCURRED FROM THE EXTRA BOOKKEEPING NECESSARY TO RECORD SUCH~~  
10 ~~TRANSACTIONS, NOT EXCEEDING TWO PERCENT OF THE AMOUNT OF MONEY~~  
11 ~~SO COLLECTED AND PAID OVER TO THE TAX COLLECTOR. UPON THE~~  
12 ~~FAILURE OF ANY SUCH CORPORATION, POLITICAL SUBDIVISION,~~  
13 ~~ASSOCIATION, COMPANY, FIRM OR INDIVIDUAL TO DEDUCT THE AMOUNT OF~~  
14 ~~SUCH TAXES OR TO PAY THE SAME OVER TO THE TAX COLLECTOR, LESS~~  
15 ~~THE COST OF BOOKKEEPING INVOLVED IN SUCH TRANSACTION, AS HEREIN~~  
16 ~~PROVIDED, WITHIN THE TIME HEREBY REQUIRED, SUCH CORPORATION,~~  
17 ~~POLITICAL SUBDIVISION, ASSOCIATION, COMPANY, FIRM OR INDIVIDUAL~~  
18 ~~SHALL FORFEIT AND PAY THE AMOUNT OF SUCH TAX FOR EACH SUCH~~  
19 ~~TAXABLE WHOSE TAXES ARE NOT WITHHELD AND PAID OVER, OR THAT ARE~~  
20 ~~WITHHELD AND NOT PAID OVER TOGETHER WITH A PENALTY OF TEN~~  
21 ~~PERCENT ADDED THERETO, TO BE RECOVERED BY AN ACTION OF ASSUMPSIT~~  
22 ~~IN A SUIT TO BE INSTITUTED BY THE TAX COLLECTOR, OR BY THE~~  
23 ~~PROPER AUTHORITIES OF THE TAXING DISTRICT, AS DEBTS OF LIKE~~  
24 ~~AMOUNT ARE NOW BY LAW RECOVERABLE, EXCEPT THAT SUCH PERSON SHALL~~  
25 ~~NOT HAVE THE BENEFIT OF ANY STAY OF EXECUTION OR EXEMPTION LAW.~~  
26 ~~THE TAX COLLECTOR SHALL NOT PROCEED AGAINST A SPOUSE OR HIS~~  
27 ~~EMPLOYER UNTIL HE HAS PURSUED COLLECTION REMEDIES AGAINST THE~~  
28 ~~DELINQUENT TAXPAYER AND HIS EMPLOYER UNDER THIS SECTION.~~

29 ~~SECTION 6. SECTION 20 OF THE ACT IS AMENDED TO READ:~~

30 ~~SECTION 20. COLLECTION OF DELINQUENT PER CAPITA, OCCUPATION,~~

1 ~~OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND EARNED INCOME~~  
2 ~~TAXES FROM THE COMMONWEALTH. UPON PRESENTATION OF A WRITTEN~~  
3 ~~NOTICE AND DEMAND UNDER OATH OR AFFIRMATION, TO THE STATE~~  
4 ~~TREASURER OR ANY OTHER FISCAL OFFICER OF THE STATE, OR ITS~~  
5 ~~BOARDS, AUTHORITIES, AGENCIES OR COMMISSIONS, IT SHALL BE THE~~  
6 ~~DUTY OF THE TREASURER OR OFFICER TO DEDUCT FROM THE WAGES THEN~~  
7 ~~OWING, OR THAT SHALL WITHIN SIXTY DAYS THEREAFTER BECOME DUE TO~~  
8 ~~ANY EMPLOYE, A SUM SUFFICIENT TO PAY THE RESPECTIVE AMOUNT OF~~  
9 ~~THE DELINQUENT PER CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE,~~  
10 ~~MUNICIPAL SERVICES AND EARNED INCOME TAXES AND COSTS SHOWN ON~~  
11 ~~THE WRITTEN NOTICE. THE SAME SHALL BE PAID TO THE TAX COLLECTOR~~  
12 ~~OF THE TAXING DISTRICT IN WHICH SAID DELINQUENT TAX WAS LEVIED~~  
13 ~~WITHIN SIXTY DAYS AFTER SUCH NOTICE SHALL HAVE BEEN GIVEN.~~

14 ~~SECTION 7. SECTION 22.1 OF THE ACT, ADDED NOVEMBER 30, 2004~~  
15 ~~(P.L.1520, NO.192), IS AMENDED TO READ:~~

16 ~~SECTION 22.1. COSTS OF COLLECTION OF DELINQUENT PER CAPITA,~~  
17 ~~OCCUPATION, OCCUPATIONAL PRIVILEGE, MUNICIPAL SERVICES AND~~  
18 ~~EARNED INCOME TAXES. (A) A PERSON, PUBLIC EMPLOYE OR PRIVATE~~  
19 ~~AGENCY DESIGNATED BY A GOVERNING BODY OF A POLITICAL SUBDIVISION~~  
20 ~~TO COLLECT AND ADMINISTER A PER CAPITA, OCCUPATION, OCCUPATIONAL~~  
21 ~~PRIVILEGE, MUNICIPAL SERVICES OR EARNED INCOME TAX MAY IMPOSE~~  
22 ~~AND COLLECT THE REASONABLE COSTS INCURRED TO PROVIDE NOTICES OF~~  
23 ~~DELINQUENCY OR TO IMPLEMENT SIMILAR PROCEDURES UTILIZED TO~~  
24 ~~COLLECT DELINQUENT TAXES FROM A TAXPAYER AS APPROVED BY THE~~  
25 ~~GOVERNING BODY OF THE POLITICAL SUBDIVISION. REASONABLE COSTS~~  
26 ~~COLLECTED MAY BE RETAINED BY THE PERSON, PUBLIC EMPLOYE OR~~  
27 ~~PRIVATE AGENCY DESIGNATED TO COLLECT THE TAX AS AGREED TO BY THE~~  
28 ~~GOVERNING BODY OF THE POLITICAL SUBDIVISION. AN ITEMIZED~~  
29 ~~ACCOUNTING OF ALL COSTS COLLECTED SHALL BE REMITTED TO THE~~  
30 ~~POLITICAL SUBDIVISION ON AN ANNUAL BASIS.~~

~~(B) COSTS RELATED TO THE COLLECTION OF UNPAID PER CAPITA,  
OCCUPATION [OR], OCCUPATIONAL PRIVILEGE OR MUNICIPAL SERVICES  
TAXES MAY ONLY BE ASSESSED, LEVIED AND COLLECTED FOR FIVE YEARS  
FROM THE LAST DAY OF THE CALENDAR YEAR IN WHICH THE TAX WAS DUE.~~

~~(C) A DELINQUENT TAXPAYER MAY NOT BRING AN ACTION FOR  
REIMBURSEMENT, REFUND OR ELIMINATION OF REASONABLE COSTS OF  
COLLECTION ASSESSED OR IMPOSED PRIOR TO THE EFFECTIVE DATE OF  
THIS SECTION. ADDITIONAL COSTS MAY NOT BE ASSESSED ON DELINQUENT  
TAXES COLLECTED PRIOR TO THE EFFECTIVE DATE OF THIS SECTION.~~

~~SECTION 8. SECTION 22.5 OF THE ACT, ADDED DECEMBER 1, 2004  
(P.L.1729, NO.222), IS AMENDED TO READ:~~

~~[SECTION 22.5. RESTRICTED USE. (A) ANY MUNICIPALITY  
DERIVING FUNDS FROM THE EMERGENCY AND MUNICIPAL SERVICES TAX MAY  
ONLY USE THE FUNDS FOR:~~

~~(1) POLICE, FIRE AND/OR EMERGENCY SERVICES;~~

~~(2) ROAD CONSTRUCTION AND/OR MAINTENANCE; OR~~

~~(3) REDUCTION OF PROPERTY TAXES.~~

~~(B) FOR THE PURPOSE OF THE EMERGENCY AND MUNICIPAL SERVICES  
TAX, THE TERM MUNICIPALITY DOES NOT INCLUDE A SCHOOL DISTRICT.]~~

~~SECTION 9. ANY ORDINANCE OR RESOLUTION PROVIDING FOR THE  
LEVYING, ASSESSMENT OR COLLECTION OF A TAX ON INDIVIDUALS FOR  
THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WHICH HAS BEEN  
ENACTED BY A POLITICAL SUBDIVISION PRIOR TO DECEMBER 1, 2004,  
SHALL CONTINUE IN FULL FORCE AND EFFECT, WITHOUT REENACTMENT, AS  
IF SUCH TAX HAD BEEN LEVIED, ASSESSED OR COLLECTED AS A  
MUNICIPAL SERVICES TAX UNDER SECTION 2(9) OF THE ACT. ALL  
REFERENCES IN ANY ORDINANCE OR RESOLUTION TO A TAX ON THE  
PRIVILEGE OF ENGAGING IN AN OCCUPATION SHALL BE DEEMED TO BE A  
REFERENCE TO A MUNICIPAL SERVICES TAX FOR THE PURPOSES OF THE  
ACT.~~

SECTION 10. ~~THE AMENDMENT OR ADDITION OF THE FOLLOWING  
PROVISIONS SHALL APPLY TO TAXES LEVIED FOR CALENDAR YEAR 2006:~~

~~(1) THE AMENDMENT OF SECTION 2 OF THE ACT.~~

~~(2) THE AMENDMENT OF SECTION 8 OF THE ACT.~~

~~(3) THE AMENDMENT OF SECTION 9 OF THE ACT, EXCEPT FOR  
ANY EDITORIAL AMENDMENT CHANGING THE REFERENCE FROM THE  
DEPARTMENT OF COMMUNITY AFFAIRS TO THE DEPARTMENT OF  
COMMUNITY AND ECONOMIC DEVELOPMENT.~~

~~(4) THE AMENDMENT OF SECTION 19 OF THE ACT.~~

~~(5) THE AMENDMENT OF SECTION 20 OF THE ACT.~~

~~(6) THE AMENDMENT OF SECTION 22.1 OF THE ACT.~~

~~(7) THE AMENDMENT OF SECTION 22.5 OF THE ACT.~~

SECTION 11. ~~REPEALS ARE AS FOLLOWS:~~

~~(1) THE GENERAL ASSEMBLY DECLARES THAT THE REPEAL UNDER  
PARAGRAPH (2) IS NECESSARY TO EFFECTUATE THE AMENDMENT OF  
SECTION 2(9) OF THE ACT.~~

~~(2) SECTION 6 OF THE ACT OF DECEMBER 1, 2004 (P.L.1729,  
NO.222), ENTITLED "AN ACT AMENDING THE ACT OF DECEMBER 31,  
1965 (P.L.1257, NO.511), ENTITLED "AN ACT EMPOWERING CITIES  
OF THE SECOND CLASS, CITIES OF THE SECOND CLASS A, CITIES OF  
THE THIRD CLASS, BOROUGH, TOWNS, TOWNSHIPS OF THE FIRST  
CLASS, TOWNSHIPS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE  
SECOND CLASS, SCHOOL DISTRICTS OF THE THIRD CLASS AND SCHOOL  
DISTRICTS OF THE FOURTH CLASS INCLUDING INDEPENDENT SCHOOL  
DISTRICTS, TO LEVY, ASSESS, COLLECT OR TO PROVIDE FOR THE  
LEVYING, ASSESSMENT AND COLLECTION OF CERTAIN TAXES SUBJECT  
TO MAXIMUM LIMITATIONS FOR GENERAL REVENUE PURPOSES;  
AUTHORIZING THE ESTABLISHMENT OF BUREAUS AND THE APPOINTMENT  
AND COMPENSATION OF OFFICERS, AGENCIES AND EMPLOYEES TO ASSESS  
AND COLLECT SUCH TAXES; PROVIDING FOR JOINT COLLECTION OF~~

~~CERTAIN TAXES, PRESCRIBING CERTAIN DEFINITIONS AND OTHER PROVISIONS FOR TAXES LEVIED AND ASSESSED UPON EARNED INCOME, PROVIDING FOR ANNUAL AUDITS AND FOR COLLECTION OF DELINQUENT TAXES, AND PERMITTING AND REQUIRING PENALTIES TO BE IMPOSED AND ENFORCED, INCLUDING PENALTIES FOR DISCLOSURE OF CONFIDENTIAL INFORMATION, PROVIDING AN APPEAL FROM THE ORDINANCE OR RESOLUTION LEVYING SUCH TAXES TO THE COURT OF QUARTER SESSIONS AND TO THE SUPREME COURT AND SUPERIOR COURT, FURTHER PROVIDING FOR DELEGATION OF TAXING POWERS AND RESTRICTIONS THEREON; PROVIDING FOR NONRESIDENT SPORTS FACILITY USAGE FEE, FOR PARKING TAX RATES AND FOR PAYROLL TAXES; FURTHER PROVIDING FOR LIMITATIONS ON RATES OF SPECIFIC TAXES AND FOR THE APPOINTMENT OF A SINGLE COLLECTOR OF TAXES; FURTHER PROVIDING FOR THE APPLICABILITY OF PETITIONS UNDER THE ACT OF JULY 10, 1987 (P.L.246, NO.47), KNOWN AS THE MUNICIPALITIES FINANCIAL RECOVERY ACT; AND MAKING A REPEAL," IS REPEALED.~~

~~SECTION 12. THIS ACT SHALL TAKE EFFECT IMMEDIATELY.~~

SECTION 1. SECTION 2 OF THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), KNOWN AS THE LOCAL TAX ENABLING ACT, AMENDED DECEMBER 1, 2004 (P.L.1729, NO.222), IS AMENDED TO READ:

SECTION 2. DELEGATION OF TAXING POWERS AND RESTRICTIONS THEREON.--THE DULY CONSTITUTED AUTHORITIES OF THE FOLLOWING POLITICAL SUBDIVISIONS, CITIES OF THE SECOND CLASS, CITIES OF THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGHES, TOWNS, TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE THIRD CLASS, AND SCHOOL DISTRICTS OF THE FOURTH CLASS, IN ALL CASES INCLUDING INDEPENDENT SCHOOL DISTRICTS, MAY, IN THEIR DISCRETION, BY ORDINANCE OR RESOLUTION, FOR GENERAL REVENUE

1 PURPOSES, LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,  
2 ASSESSMENT AND COLLECTION OF SUCH TAXES AS THEY SHALL DETERMINE  
3 ON PERSONS, TRANSACTIONS, OCCUPATIONS, PRIVILEGES, SUBJECTS AND  
4 PERSONAL PROPERTY WITHIN THE LIMITS OF SUCH POLITICAL  
5 SUBDIVISIONS, AND UPON THE TRANSFER OF REAL PROPERTY, OR OF ANY  
6 INTEREST IN REAL PROPERTY, SITUATE WITHIN THE POLITICAL  
7 SUBDIVISION LEVYING AND ASSESSING THE TAX, REGARDLESS OF WHERE  
8 THE INSTRUMENTS MAKING THE TRANSFERS ARE MADE, EXECUTED OR  
9 DELIVERED OR WHERE THE ACTUAL SETTLEMENTS ON SUCH TRANSFER TAKE  
10 PLACE. THE TAXING AUTHORITY MAY PROVIDE THAT THE TRANSFEREE  
11 SHALL REMAIN LIABLE FOR ANY UNPAID REALTY TRANSFER TAXES IMPOSED  
12 BY VIRTUE OF THIS ACT. EACH LOCAL TAXING AUTHORITY MAY, BY  
13 ORDINANCE OR RESOLUTION, EXEMPT ANY PERSON WHOSE TOTAL INCOME  
14 FROM ALL SOURCES IS LESS THAN TWELVE THOUSAND DOLLARS (\$12,000)  
15 PER ANNUM FROM THE PER CAPITA OR SIMILAR HEAD TAX, OCCUPATION  
16 TAX [AND EMERGENCY AND MUNICIPAL SERVICES TAX], OR EARNED INCOME  
17 TAX, OR ANY PORTION THEREOF, AND MAY ADOPT REGULATIONS FOR THE  
18 PROCESSING OF CLAIMS FOR EXEMPTIONS. EACH POLITICAL SUBDIVISION  
19 SHALL BY ORDINANCE OR RESOLUTION EXEMPT ANY PERSON FROM THE  
20 LOCAL SERVICES TAX WHOSE TOTAL INCOME FROM ALL SOURCES IS LESS  
21 THAN TWELVE THOUSAND DOLLARS (\$12,000) FOR THE CALENDAR YEAR IN  
22 WHICH THE LOCAL SERVICES TAX IS LEVIED, AND SHALL ADOPT  
23 REGULATIONS FOR THE PROCESSING OF REFUND CLAIMS FOR A LOCAL  
24 SERVICES TAX PAID BY ANY PERSON WHO IS ELIGIBLE FOR THE  
25 EXEMPTION. THE REGULATIONS SHALL BE CONSISTENT WITH 53 PA.C.S.  
26 §§ 8425 (RELATING TO REFUNDS OF OVERPAYMENTS) AND 8426 (RELATING  
27 TO INTEREST ON OVERPAYMENT). THE DATE OF OVERPAYMENT FOR A LOCAL  
28 SERVICES TAX SHALL BE THE DATE THE TAX WAS DEDUCTED AND WITHHELD  
29 AT SOURCE. REFUNDS MADE WITHIN SEVENTY-FIVE DAYS OF A REFUND  
30 REQUEST OR SEVENTY-FIVE DAYS AFTER THE LAST DAY THE EMPLOYER IS

1 REQUIRED TO REMIT THE LOCAL SERVICES TAX FOR THE LAST QUARTER OF  
2 THE CALENDAR YEAR UNDER SECTION 9 OF THIS ACT, WHICHEVER IS  
3 LATER, SHALL NOT BE SUBJECT TO INTEREST IMPOSED UNDER 53 PA.C.S.  
4 § 8426. IT IS THE INTENT OF THIS SECTION THAT A POLITICAL  
5 SUBDIVISION OR ITS TAX OFFICER DETERMINE ELIGIBILITY FOR THE  
6 EXEMPTION AND PROVIDE REFUNDS TO EXEMPT PERSONS FROM THE LOCAL  
7 SERVICES TAX AND THAT EMPLOYERS SHALL NOT BE RESPONSIBLE FOR  
8 PROCESSING THE EXEMPTION OR EXEMPTING ANY EMPLOYEE FROM THE LOCAL  
9 SERVICES TAX. FOR PURPOSES OF THIS SECTION, "INCOME FROM ALL  
10 SOURCES" SHALL MEAN "INCOME" AS DEFINED IN SECTION 3 OF THE ACT  
11 OF MARCH 11, 1971 (P.L.104, NO.3), KNOWN AS THE SENIOR CITIZENS  
12 REBATE AND ASSISTANCE ACT. THE DEPARTMENT OF COMMUNITY AND  
13 ECONOMIC DEVELOPMENT SHALL DEVELOP UNIFORM FORMS TO BE USED BY  
14 POLITICAL SUBDIVISIONS TO FACILITATE THE REFUND OF THE TAX TO  
15 ANY PERSON ELIGIBLE FOR THE EXEMPTION. SUCH LOCAL AUTHORITIES  
16 SHALL NOT HAVE AUTHORITY BY VIRTUE OF THIS ACT:

17       (1) TO LEVY, ASSESS AND COLLECT OR PROVIDE FOR THE LEVYING,  
18 ASSESSMENT AND COLLECTION OF ANY TAX ON THE TRANSFER OF REAL  
19 PROPERTY WHEN THE TRANSFER IS BY WILL OR MORTGAGE OR THE  
20 INTESATE LAWS OF THIS COMMONWEALTH OR ON A TRANSFER BY THE  
21 OWNER OF PREVIOUSLY OCCUPIED RESIDENTIAL PREMISES TO A BUILDER  
22 OF NEW RESIDENTIAL PREMISES WHEN SUCH PREVIOUSLY OCCUPIED  
23 RESIDENTIAL PREMISES IS TAKEN IN TRADE BY SUCH BUILDER AS PART  
24 OF THE CONSIDERATION FROM THE PURCHASER OF A NEW PREVIOUSLY  
25 UNOCCUPIED SINGLE FAMILY RESIDENTIAL PREMISES OR ON A TRANSFER  
26 BETWEEN CORPORATIONS OPERATING HOUSING PROJECTS PURSUANT TO THE  
27 HOUSING AND REDEVELOPMENT ASSISTANCE LAW AND THE SHAREHOLDERS  
28 THEREOF, OR ON A TRANSFER BETWEEN NONPROFIT INDUSTRIAL  
29 DEVELOPMENT AGENCIES AND INDUSTRIAL CORPORATIONS PURCHASING FROM  
30 THEM, OR ON TRANSFER TO OR FROM NONPROFIT INDUSTRIAL DEVELOPMENT



1 AGENCIES, OR ON A TRANSFER BETWEEN HUSBAND AND WIFE, OR ON A  
2 TRANSFER BETWEEN PERSONS WHO WERE PREVIOUSLY HUSBAND AND WIFE  
3 BUT WHO HAVE SINCE BEEN DIVORCED; PROVIDED SUCH TRANSFER IS MADE  
4 WITHIN THREE MONTHS OF THE DATE OF THE GRANTING OF THE FINAL  
5 DECREE IN DIVORCE, OR THE DECREE OF EQUITABLE DISTRIBUTION OF  
6 MARITAL PROPERTY, WHICHEVER IS LATER, AND THE PROPERTY OR  
7 INTEREST THEREIN, SUBJECT TO SUCH TRANSFER, WAS ACQUIRED BY THE  
8 HUSBAND AND WIFE, OR HUSBAND OR WIFE, PRIOR TO THE GRANTING OF  
9 THE FINAL DECREE IN DIVORCE, OR ON A TRANSFER BETWEEN PARENT AND  
10 CHILD OR THE SPOUSE OF SUCH A CHILD, OR BETWEEN PARENT AND  
11 TRUSTEE FOR THE BENEFIT OF A CHILD OR THE SPOUSE OF SUCH CHILD,  
12 OR ON A TRANSFER BETWEEN A GRANDPARENT AND GRANDCHILD OR THE  
13 SPOUSE OF SUCH GRANDCHILD, OR ON A TRANSFER BETWEEN BROTHER AND  
14 SISTER OR BROTHER AND BROTHER OR SISTER AND SISTER OR THE SPOUSE  
15 OF SUCH BROTHER OR SISTER, OR ON A TRANSFER TO A CONSERVANCY  
16 WHICH POSSESSES A TAX-EXEMPT STATUS PURSUANT TO SECTION  
17 501(C)(3) OF THE INTERNAL REVENUE CODE, AND WHICH HAS AS ITS  
18 PRIMARY PURPOSE THE PRESERVATION OF LAND FOR HISTORIC,  
19 RECREATIONAL, SCENIC, AGRICULTURAL OR OPEN SPACE OPPORTUNITIES,  
20 BY AND BETWEEN A PRINCIPAL AND STRAW PARTY FOR THE PURPOSE OF  
21 PLACING A MORTGAGE OR GROUND RENT UPON THE PREMISES, OR ON A  
22 CORRECTIONAL DEED WITHOUT CONSIDERATION, OR ON A TRANSFER TO THE  
23 UNITED STATES, THE COMMONWEALTH OF PENNSYLVANIA, OR TO ANY OF  
24 THEIR INSTRUMENTALITIES, AGENCIES OR POLITICAL SUBDIVISIONS, BY  
25 GIFT, DEDICATION OR DEED IN LIEU OF CONDEMNATION, OR DEED OF  
26 CONFIRMATION IN CONNECTION WITH CONDEMNATION PROCEEDINGS, OR  
27 RECONVEYANCE BY THE CONDEMNING BODY OF THE PROPERTY CONDEMNED TO  
28 THE OWNER OF RECORD AT THE TIME OF CONDEMNATION WHICH  
29 RECONVEYANCE MAY INCLUDE PROPERTY LINE ADJUSTMENTS PROVIDED SAID  
30 RECONVEYANCE IS MADE WITHIN ONE YEAR FROM THE DATE OF

1 CONDEMNATION, LEASES, OR ON A CONVEYANCE TO A TRUSTEE UNDER A  
2 RECORDED TRUST AGREEMENT FOR THE EXPRESS PURPOSE OF HOLDING  
3 TITLE IN TRUST AS SECURITY FOR A DEBT CONTRACTED AT THE TIME OF  
4 THE CONVEYANCE UNDER WHICH THE TRUSTEE IS NOT THE LENDER AND  
5 REQUIRING THE TRUSTEE TO MAKE RECONVEYANCE TO THE GRANTOR-  
6 BORROWER UPON THE REPAYMENT OF THE DEBT, OR A TRANSFER WITHIN A  
7 FAMILY FROM A SOLE PROPRIETOR FAMILY MEMBER TO A FAMILY FARM  
8 CORPORATION, OR IN ANY SHERIFF SALE INSTITUTED BY A MORTGAGEE IN  
9 WHICH THE PURCHASER OF SAID SHERIFF SALE IS THE MORTGAGEE WHO  
10 INSTITUTED SAID SALE, OR ON A PRIVILEGE, TRANSACTION, SUBJECT,  
11 OCCUPATION OR PERSONAL PROPERTY WHICH IS NOW OR DOES HEREAFTER  
12 BECOME SUBJECT TO A STATE TAX OR LICENSE FEE;

13 (2) TO LEVY, ASSESS OR COLLECT A TAX ON THE GROSS RECEIPTS  
14 FROM UTILITY SERVICE OF ANY PERSON OR COMPANY WHOSE RATES AND  
15 SERVICES ARE FIXED AND REGULATED BY THE PENNSYLVANIA PUBLIC  
16 UTILITY COMMISSION OR ON ANY PUBLIC UTILITY SERVICES RENDERED BY  
17 ANY SUCH PERSON OR COMPANY OR ON ANY PRIVILEGE OR TRANSACTION  
18 INVOLVING THE RENDERING OF ANY SUCH PUBLIC UTILITY SERVICE;

19 (3) EXCEPT ON SALES OF ADMISSION TO PLACES OF AMUSEMENT OR  
20 ON SALES OR OTHER TRANSFERS OF TITLE OR POSSESSION OF PROPERTY,  
21 TO LEVY, ASSESS OR COLLECT A TAX ON THE PRIVILEGE OF EMPLOYING  
22 SUCH TANGIBLE PROPERTY AS IS NOW OR DOES HEREAFTER BECOME  
23 SUBJECT TO A STATE TAX; AND FOR THE PURPOSES OF THIS CLAUSE,  
24 REAL PROPERTY RENTED FOR CAMPING PURPOSES SHALL NOT BE  
25 CONSIDERED A PLACE OF AMUSEMENT.

26 (4) TO LEVY, ASSESS AND COLLECT A TAX ON GOODS AND ARTICLES  
27 MANUFACTURED IN SUCH POLITICAL SUBDIVISION OR ON THE BY-PRODUCTS  
28 OF MANUFACTURE, OR ON MINERALS, TIMBER, NATURAL RESOURCES AND  
29 FARM PRODUCTS PRODUCED IN SUCH POLITICAL SUBDIVISION OR ON THE  
30 PREPARATION OR PROCESSING THEREOF FOR USE OR MARKET, OR ON ANY

1 PRIVILEGE, ACT OR TRANSACTION RELATED TO THE BUSINESS OF  
2 MANUFACTURING, THE PRODUCTION, PREPARATION OR PROCESSING OF  
3 MINERALS, TIMBER AND NATURAL RESOURCES, OR FARM PRODUCTS, BY  
4 MANUFACTURERS, BY PRODUCERS AND BY FARMERS WITH RESPECT TO THE  
5 GOODS, ARTICLES AND PRODUCTS OF THEIR OWN MANUFACTURE,  
6 PRODUCTION OR GROWTH, OR ON ANY PRIVILEGE, ACT OR TRANSACTION  
7 RELATING TO THE BUSINESS OF PROCESSING BY-PRODUCTS OF  
8 MANUFACTURE, OR ON THE TRANSPORTATION, LOADING, UNLOADING OR  
9 DUMPING OR STORAGE OF SUCH GOODS, ARTICLES, PRODUCTS OR BY-  
10 PRODUCTS; EXCEPT THAT LOCAL AUTHORITIES MAY LEVY, ASSESS AND  
11 COLLECT [AN EMERGENCY AND MUNICIPAL] A LOCAL SERVICES TAX AND  
12 TAXES ON THE OCCUPATION, PER CAPITA AND EARNED INCOME OR NET  
13 PROFITS OF NATURAL PERSONS ENGAGED IN THE ABOVE ACTIVITIES  
14 WHETHER DOING BUSINESS AS INDIVIDUAL PROPRIETORSHIP OR AS  
15 MEMBERS OF PARTNERSHIPS OR OTHER ASSOCIATIONS;

16 (5) TO LEVY, ASSESS OR COLLECT A TAX ON SALARIES, WAGES,  
17 COMMISSIONS, COMPENSATION AND EARNED INCOME OF NONRESIDENTS OF  
18 THE POLITICAL SUBDIVISIONS: PROVIDED, THAT THIS LIMITATION (5)  
19 SHALL APPLY ONLY TO SCHOOL DISTRICTS OF THE SECOND, THIRD AND  
20 FOURTH CLASSES;

21 (6) TO LEVY, ASSESS OR COLLECT A TAX ON PERSONAL PROPERTY  
22 SUBJECT TO TAXATION BY COUNTIES OR ON PERSONAL PROPERTY OWNED BY  
23 PERSONS, ASSOCIATIONS AND CORPORATIONS SPECIFICALLY EXEMPTED BY  
24 LAW FROM TAXATION UNDER THE COUNTY PERSONAL PROPERTY TAX LAW:  
25 PROVIDED, THAT THIS LIMITATION (6) SHALL NOT APPLY TO CITIES OF  
26 THE SECOND CLASS;

27 (7) TO LEVY, ASSESS OR COLLECT A TAX ON MEMBERSHIP IN OR  
28 MEMBERSHIP DUES, FEES OR ASSESSMENT OF CHARITABLE, RELIGIOUS,  
29 BENEFICIAL OR NONPROFIT ORGANIZATIONS INCLUDING BUT NOT LIMITED  
30 TO SPORTSMENS, RECREATIONAL, GOLF AND TENNIS CLUBS, GIRL AND BOY

1 SCOUT TROOPS AND COUNCILS;

2 (8) TO LEVY, ASSESS OR COLLECT ANY TAX ON A MOBILEHOME OR  
3 HOUSE TRAILER SUBJECT TO A REAL PROPERTY TAX UNLESS THE SAME TAX  
4 IS LEVIED, ASSESSED AND COLLECTED ON OTHER REAL PROPERTY IN THE  
5 POLITICAL SUBDIVISION.

6 (9) TO LEVY, ASSESS OR COLLECT ANY TAX ON INDIVIDUALS FOR  
7 THE PRIVILEGE OF ENGAGING IN AN OCCUPATION ([EMERGENCY AND  
8 MUNICIPAL] LOCAL SERVICES TAX) EXCEPT THAT SUCH A TAX MAY BE  
9 LEVIED, ASSESSED AND COLLECTED ONLY BY THE POLITICAL SUBDIVISION  
10 OF THE TAXPAYER'S PLACE OF EMPLOYMENT.

11 [PAYMENT OF ANY EMERGENCY AND MUNICIPAL SERVICES TAX TO ANY  
12 POLITICAL SUBDIVISION BY ANY PERSON PURSUANT TO AN ORDINANCE OR  
13 RESOLUTION PASSED OR ADOPTED UNDER THE AUTHORITY OF THIS ACT  
14 SHALL BE NO LESS THAN TEN DOLLARS (\$10) NOR MORE THAN FIFTY-TWO  
15 DOLLARS (\$52) ON EACH PERSON FOR EACH CALENDAR YEAR.

16 THE SITUS OF SUCH TAX SHALL BE THE PLACE OF EMPLOYMENT, BUT,  
17 IN THE EVENT A PERSON IS ENGAGED IN MORE THAN ONE OCCUPATION, OR  
18 AN OCCUPATION WHICH REQUIRES HIS WORKING IN MORE THAN ONE  
19 POLITICAL SUBDIVISION DURING THE CALENDAR YEAR, THE PRIORITY OF  
20 CLAIM TO COLLECT SUCH EMERGENCY AND MUNICIPAL SERVICES TAX SHALL  
21 BE IN THE FOLLOWING ORDER: FIRST, THE POLITICAL SUBDIVISION IN  
22 WHICH A PERSON MAINTAINS HIS PRINCIPAL OFFICE OR IS PRINCIPALLY  
23 EMPLOYED; SECOND, THE POLITICAL SUBDIVISION IN WHICH THE PERSON  
24 RESIDES AND WORKS, IF SUCH A TAX IS LEVIED BY THAT POLITICAL  
25 SUBDIVISION; THIRD, THE POLITICAL SUBDIVISION IN WHICH A PERSON  
26 IS EMPLOYED AND WHICH IMPOSES THE TAX NEAREST IN MILES TO THE  
27 PERSON'S HOME. THE PLACE OF EMPLOYMENT SHALL BE DETERMINED AS OF  
28 THE DAY THE TAXPAYER FIRST BECOMES SUBJECT TO THE TAX DURING THE  
29 CALENDAR YEAR.

30 IT IS THE INTENT OF THIS PROVISION THAT NO PERSON SHALL PAY

1 MORE THAN FIFTY-TWO DOLLARS (\$52) IN ANY CALENDAR YEAR AS AN  
2 EMERGENCY AND MUNICIPAL SERVICES TAX IRRESPECTIVE OF THE NUMBER  
3 OF POLITICAL SUBDIVISIONS WITHIN WHICH SUCH PERSON MAY BE  
4 EMPLOYED WITHIN ANY GIVEN CALENDAR YEAR.

5 IN CASE OF DISPUTE, A TAX RECEIPT OF THE TAXING AUTHORITY FOR  
6 THAT CALENDAR YEAR DECLARING THAT THE TAXPAYER HAS MADE PRIOR  
7 PAYMENT WHICH CONSTITUTES PRIMA FACIE CERTIFICATION OF PAYMENT  
8 TO ALL OTHER POLITICAL SUBDIVISIONS.] THE FOLLOWING APPLY:

9 (I) FOR ANY PAYROLL PERIOD IN A CALENDAR YEAR, A POLITICAL  
10 SUBDIVISION LEVYING A LOCAL SERVICES TAX PURSUANT TO AN  
11 ORDINANCE OR A RESOLUTION UNDER THE AUTHORITY OF THIS ACT SHALL  
12 COLLECT NO MORE THAN THE PRO RATA SHARE OF THE TAX LEVIED ON A  
13 PERSON FOR A CALENDAR YEAR DETERMINED BY DIVIDING THE TAX LEVIED  
14 ON A PERSON FOR THE CALENDAR YEAR BY THE NUMBER OF PAYROLL  
15 PERIODS ESTABLISHED BY THE EMPLOYER FOR THE CALENDAR YEAR. FOR  
16 PURPOSES OF DETERMINING THE PRO RATA SHARE, EMPLOYERS SHALL  
17 ROUND DOWN THE AMOUNT OF THE TAX COLLECTED EACH PAYROLL PERIOD  
18 TO THE NEAREST ONE-HUNDREDTH OF A DOLLAR. THE LOCAL SERVICES TAX  
19 SHALL BE NO MORE THAN FIFTY-TWO DOLLARS (\$52) ON EACH PERSON FOR  
20 EACH CALENDAR YEAR, IRRESPECTIVE OF THE NUMBER OF POLITICAL  
21 SUBDIVISIONS WITHIN WHICH A PERSON MAY BE EMPLOYED.

22 (II) IF A SCHOOL DISTRICT LEVIED AND COLLECTED AN EMERGENCY  
23 AND MUNICIPAL SERVICES TAX ON THE EFFECTIVE DATE OF THIS  
24 SUBCLAUSE, THE SCHOOL DISTRICT MAY CONTINUE TO LEVY A LOCAL  
25 SERVICES TAX IN THE SAME AMOUNT THE SCHOOL DISTRICT COLLECTED ON  
26 THE EFFECTIVE DATE OF THIS SUBCLAUSE, SUBJECT TO THE PRO RATA  
27 LIMITATION BASED ON PAYROLL PERIODS OF SUBCLAUSE (I). HOWEVER,  
28 IF A MUNICIPALITY LOCATED IN WHOLE OR IN PART WITHIN THE SCHOOL  
29 DISTRICT SUBSEQUENTLY LEVIES THE LOCAL SERVICES TAX, THE SCHOOL  
30 DISTRICT MAY ONLY COLLECT FIVE DOLLARS (\$5) ON TAXPAYERS

1 EMPLOYED WITHIN THE MUNICIPALITY EACH CALENDAR YEAR, SUBJECT TO  
2 THE LIMITATIONS OF THIS CLAUSE. A SCHOOL DISTRICT THAT DID NOT  
3 LEVY OR COLLECT A LOCAL SERVICES TAX ON THE EFFECTIVE DATE OF  
4 THIS SUBCLAUSE SHALL BE PROHIBITED FROM LEVYING A LOCAL SERVICES  
5 TAX. IF A SCHOOL DISTRICT AND A MUNICIPALITY LOCATED IN WHOLE OR  
6 IN PART WITHIN THE SCHOOL DISTRICT BOTH LEVY A LOCAL SERVICES  
7 TAX, THE SCHOOL DISTRICT'S PRO RATA SHARE OF THE AGGREGATE LOCAL  
8 SERVICES TAXES LEVIED ON TAXPAYERS EMPLOYED WITHIN THE  
9 MUNICIPALITY SHALL BE COLLECTED BY THE MUNICIPALITY OR ITS TAX  
10 OFFICER BASED ON PAY PERIODS, AND PAID TO THE SCHOOL DISTRICT ON  
11 A QUARTERLY BASIS WITHIN SIXTY DAYS OF RECEIPT BY THE  
12 MUNICIPALITY OR ITS TAX OFFICER. IF A MUNICIPALITY LOCATED IN  
13 WHOLE OR IN PART WITHIN A SCHOOL DISTRICT DOES NOT LEVY AND  
14 COLLECT THE LOCAL SERVICES TAX, THE SCHOOL DISTRICT MAY PROVIDE  
15 FOR COLLECTION OF THE LOCAL SERVICES TAX AS PROVIDED IN SECTION  
16 10 OF THIS ACT.

17 (III) NO TAXPAYER SHALL BE SUBJECT TO THE PAYMENT OF THE  
18 LOCAL SERVICES TAX BY MORE THAN ONE POLITICAL SUBDIVISION DURING  
19 EACH PAYROLL PERIOD AS ESTABLISHED BY SUBCLAUSE (IV).

20 (IV) THE SITUS OF THE TAX SHALL BE THE PLACE OF EMPLOYMENT  
21 ON THE FIRST DAY THE TAXPAYER BECOMES SUBJECT TO THE TAX DURING  
22 EACH PAYROLL PERIOD IN A CALENDAR YEAR, BUT, IN THE EVENT A  
23 PERSON IS ENGAGED IN MORE THAN ONE OCCUPATION, THAT IS,  
24 CONCURRENT EMPLOYMENT, OR AN OCCUPATION WHICH REQUIRES THE  
25 TAXPAYER WORKING IN MORE THAN ONE POLITICAL SUBDIVISION DURING A  
26 PAYROLL PERIOD, THE PRIORITY OF CLAIM TO COLLECT THE LOCAL  
27 SERVICES TAX SHALL BE IN THE FOLLOWING ORDER: FIRST, THE  
28 POLITICAL SUBDIVISION IN WHICH A PERSON MAINTAINS THE PERSON'S  
29 PRINCIPAL OFFICE OR IS PRINCIPALLY EMPLOYED; SECOND, THE  
30 POLITICAL SUBDIVISION IN WHICH THE PERSON RESIDES AND WORKS, IF

1 THE TAX IS LEVIED BY THAT POLITICAL SUBDIVISION; AND THIRD, THE  
2 POLITICAL SUBDIVISION IN WHICH A PERSON IS EMPLOYED AND WHICH  
3 IMPOSES THE TAX NEAREST IN MILES TO THE PERSON'S HOME.

4 (V) IN THE CASE OF CONCURRENT EMPLOYMENT, AN EMPLOYER SHALL  
5 REFRAIN FROM WITHHOLDING THE LOCAL SERVICES TAX IF THE EMPLOYE  
6 PROVIDES A RECENT PAY STATEMENT FROM A PRINCIPAL EMPLOYER THAT  
7 INCLUDES THE NAME OF THE EMPLOYER, THE LENGTH OF THE PAY PERIOD  
8 AND THE AMOUNT OF THE LOCAL SERVICES TAX WITHHELD, WHICH IS  
9 ACCOMPANIED BY A STATEMENT FROM THE EMPLOYE THAT THE PAY  
10 STATEMENT IS FROM THE EMPLOYE'S PRINCIPAL EMPLOYER AND THE  
11 EMPLOYE WILL NOTIFY OTHER EMPLOYERS OF A CHANGE IN PRINCIPAL  
12 PLACE OF EMPLOYMENT WITHIN TWO WEEKS OF ITS OCCURRENCE. THE  
13 DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT SHALL DEVELOP A  
14 UNIFORM EMPLOYE STATEMENT FORM.

15 (VI) POLITICAL SUBDIVISIONS SHALL ADOPT REGULATIONS FOR THE  
16 PROCESSING OF REFUND CLAIMS FOR OVERPAID LOCAL SERVICES TAXES  
17 FOR ANY CALENDAR YEAR. THE REGULATIONS SHALL BE CONSISTENT WITH  
18 53 PA.C.S. §§ 8425 AND 8426. THE DATE OF OVERPAYMENT FOR A LOCAL  
19 SERVICES TAX SHALL BE THE DATE THE TAX WAS DEDUCTED AND WITHHELD  
20 AT SOURCE. REFUNDS MADE WITHIN SEVENTY-FIVE DAYS OF A REFUND  
21 REQUEST OR SEVENTY-FIVE DAYS AFTER THE LAST DAY THE EMPLOYER IS  
22 REQUIRED TO REMIT THE LOCAL SERVICES TAX FOR THE LAST QUARTER OF  
23 THE CALENDAR YEAR UNDER SECTION 9 OF THIS ACT, WHICHEVER IS  
24 LATER, SHALL NOT BE SUBJECT TO INTEREST IMPOSED UNDER 53 PA.C.S.  
25 § 8426. POLITICAL SUBDIVISIONS SHALL ONLY PROVIDE REFUNDS FOR  
26 AMOUNTS OVERPAID IN A CALENDAR YEAR THAT EXCEED ONE DOLLAR (\$1).

27 (VII) THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT  
28 MAY PROVIDE SUGGESTED FORMS AND TECHNICAL ASSISTANCE TO  
29 FACILITATE THE ADMINISTRATION OF THE LOCAL SERVICES TAX FOR  
30 POLITICAL SUBDIVISIONS AND REDUCE THE BURDEN OF IMPLEMENTATION,

1 ACCOUNTING AND COMPLIANCE FOR EMPLOYERS AND TAXPAYERS.

2 (10) TO LEVY, ASSESS OR COLLECT A TAX ON ADMISSIONS TO  
3 MOTION PICTURE THEATRES: PROVIDED, THAT THIS LIMITATION (10)  
4 SHALL NOT APPLY TO CITIES OF THE SECOND CLASS.

5 (11) TO LEVY, ASSESS OR COLLECT A TAX ON THE CONSTRUCTION OF  
6 OR IMPROVEMENT TO RESIDENTIAL DWELLINGS OR UPON THE APPLICATION  
7 FOR OR ISSUANCE OF PERMITS FOR THE CONSTRUCTION OF OR  
8 IMPROVEMENTS TO RESIDENTIAL DWELLINGS.

9 (12) TO LEVY, ASSESS AND COLLECT A MERCANTILE OR BUSINESS  
10 PRIVILEGE TAX ON GROSS RECEIPTS OR PART THEREOF WHICH ARE: (I)  
11 DISCOUNTS ALLOWED TO PURCHASERS AS CASH DISCOUNTS FOR PROMPT  
12 PAYMENT OF THEIR BILLS; (II) CHARGES ADVANCED BY A SELLER FOR  
13 FREIGHT, DELIVERY OR OTHER TRANSPORTATION FOR THE PURCHASER IN  
14 ACCORDANCE WITH THE TERMS OF A CONTRACT OF SALE; (III) RECEIVED  
15 UPON THE SALE OF AN ARTICLE OF PERSONAL PROPERTY WHICH WAS  
16 ACQUIRED BY THE SELLER AS A TRADE-IN TO THE EXTENT THAT THE  
17 GROSS RECEIPTS IN THE SALE OF THE ARTICLE TAKEN IN TRADE DOES  
18 NOT EXCEED THE AMOUNT OF TRADE-IN ALLOWANCE MADE IN ACQUIRING  
19 SUCH ARTICLE; (IV) REFUNDS, CREDITS OR ALLOWANCES GIVEN TO A  
20 PURCHASER ON ACCOUNT OF DEFECTS IN GOODS SOLD OR MERCHANDISE  
21 RETURNED; (V) PENNSYLVANIA SALES TAX; (VI) BASED ON THE VALUE OF  
22 EXCHANGES OR TRANSFERS BETWEEN ONE SELLER AND ANOTHER SELLER WHO  
23 TRANSFERS PROPERTY WITH THE UNDERSTANDING THAT PROPERTY OF AN  
24 IDENTICAL DESCRIPTION WILL BE RETURNED AT A SUBSEQUENT DATE;  
25 HOWEVER, WHEN SELLERS ENGAGED IN SIMILAR LINES OF BUSINESS  
26 EXCHANGE PROPERTY AND ONE OF THEM MAKES PAYMENT TO THE OTHER IN  
27 ADDITION TO THE PROPERTY EXCHANGED, THE ADDITIONAL PAYMENT  
28 RECEIVED MAY BE INCLUDED IN THE GROSS RECEIPTS OF THE SELLER  
29 RECEIVING SUCH ADDITIONAL CASH PAYMENTS; (VII) OF SELLERS FROM  
30 SALES TO OTHER SELLERS IN THE SAME LINE WHERE THE SELLER



1 TRANSFERS THE TITLE OR POSSESSION AT THE SAME PRICE FOR WHICH  
2 THE SELLER ACQUIRED THE MERCHANDISE; OR (VIII) TRANSFERS BETWEEN  
3 ONE DEPARTMENT, BRANCH OR DIVISION OF A CORPORATION OR OTHER  
4 BUSINESS ENTITY OF GOODS, WARES AND MERCHANDISE TO ANOTHER  
5 DEPARTMENT, BRANCH OR DIVISION OF THE SAME CORPORATION OR  
6 BUSINESS ENTITY AND WHICH ARE RECORDED ON THE BOOKS TO REFLECT  
7 SUCH INTERDEPARTMENTAL TRANSACTIONS.

8 (13) TO LEVY, ASSESS OR COLLECT AN AMUSEMENT OR ADMISSIONS  
9 TAX ON MEMBERSHIP, MEMBERSHIP DUES, FEES OR ASSESSMENTS,  
10 DONATIONS, CONTRIBUTIONS OR MONETARY CHARGES OF ANY CHARACTER  
11 WHATSOEVER PAID BY THE GENERAL PUBLIC, OR A LIMITED OR SELECTED  
12 NUMBER THEREOF, FOR SUCH PERSONS TO ENTER INTO ANY PLACE,  
13 INDOORS OR OUTDOORS, TO ENGAGE IN ANY ACTIVITIES, THE  
14 PREDOMINANT PURPOSE OR NATURE OF WHICH IS EXERCISE, FITNESS,  
15 HEALTH MAINTENANCE, IMPROVEMENT OR REHABILITATION, HEALTH OR  
16 NUTRITION EDUCATION, OR WEIGHT CONTROL.

17 (14) EXCEPT BY CITIES OF THE SECOND CLASS, TO LEVY, ASSESS  
18 OR COLLECT A TAX ON PAYROLL AMOUNTS GENERATED AS A RESULT OF  
19 BUSINESS ACTIVITY.

20 (15) EXCEPT BY CITIES OF THE SECOND CLASS IN WHICH A SPORTS  
21 STADIUM OR ARENA THAT HAS RECEIVED PUBLIC FUNDS IN CONNECTION  
22 WITH ITS CONSTRUCTION OR MAINTENANCE IS LOCATED, TO LEVY, ASSESS  
23 AND COLLECT A PUBLICLY FUNDED FACILITY USAGE FEE UPON THOSE  
24 NONRESIDENT INDIVIDUALS WHO USE SUCH FACILITY TO ENGAGE IN AN  
25 ATHLETIC EVENT OR OTHERWISE RENDER A PERFORMANCE FOR WHICH THEY  
26 RECEIVE REMUNERATION.

27 (16) TO LEVY, ASSESS OR COLLECT AN AMUSEMENT OR ADMISSIONS  
28 TAX ON THE CHARGE IMPOSED UPON A PATRON FOR THE SALE OF  
29 ADMISSION TO OR FOR THE PRIVILEGE OF ADMISSION TO A BOWLING  
30 ALLEY OR BOWLING LANE TO ENGAGE IN ONE OR MORE GAMES OF BOWLING.

SECTION 2. SECTION 7 OF THE ACT, AMENDED AUGUST 11, 1967  
(P.L.228, NO.83) AND OCTOBER 9, 1967 (P.L.361, NO.160), IS  
AMENDED TO READ:

SECTION 7. FILING OF CERTIFIED COPIES OF ORDINANCES AND  
RESOLUTIONS.--WHEN AN ORDINANCE OR A RESOLUTION IS FIRST PASSED  
OR ADOPTED BY A POLITICAL SUBDIVISION IMPOSING A TAX OR LICENSE  
FEE UNDER THE AUTHORITY OF THIS ACT, AN EXACT PRINTED OR  
TYPEWRITTEN COPY THEREOF, CERTIFIED TO BY THE SECRETARY OF THE  
TAXING BODY, SHALL BE FILED WITH THE [DEPARTMENT OF COMMUNITY  
AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT WITHIN  
FIFTEEN DAYS AFTER THE SAME BECOMES EFFECTIVE.

ANY SECRETARY OR PERSON ACTING AS THE CLERK OR SECRETARY OF  
THE TAXING BODY OF ANY POLITICAL SUBDIVISION DURING THE MEETING  
AT WHICH AN ORDINANCE OR RESOLUTION IMPOSING A TAX OR LICENSE  
FEE IS PASSED OR ADOPTED AS HEREIN PROVIDED WHO SHALL FAIL TO  
FILE THE CERTIFIED COPY OR STATEMENT RELATIVE THERETO WITH THE  
[DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND  
ECONOMIC DEVELOPMENT AS HEREIN REQUIRED, SHALL, UPON SUMMARY  
CONVICTION THEREOF IN THE COUNTY IN WHICH THE POLITICAL  
SUBDIVISION IS LOCATED, BE SENTENCED TO PAY A FINE OF NOT LESS  
THAN FIVE DOLLARS (\$5) NOR MORE THAN TWENTY-FIVE DOLLARS (\$25),  
AND THE COSTS OF PROSECUTION.

SECTION 3. SECTION 8 OF THE ACT, AMENDED DECEMBER 1, 2004  
(P.L.1729, NO.222), IS AMENDED TO READ:

SECTION 8. LIMITATIONS ON RATES OF SPECIFIC TAXES.--NO TAXES  
LEVIED UNDER THE PROVISIONS OF THIS ACT SHALL BE LEVIED BY ANY  
POLITICAL SUBDIVISION ON THE FOLLOWING SUBJECTS EXCEEDING THE  
RATES SPECIFIED IN THIS SECTION:

(1) PER CAPITA, POLL OR OTHER SIMILAR HEAD TAXES, TEN  
DOLLARS (\$10).

1       (2) ON EACH DOLLAR OF THE WHOLE VOLUME OF BUSINESS  
2       TRANSACTIONED BY WHOLESALE DEALERS IN GOODS, WARES AND MERCHANDISE,  
3       ONE MILL, BY RETAIL DEALERS IN GOODS, WARES AND MERCHANDISE AND  
4       BY PROPRIETORS OF RESTAURANTS OR OTHER PLACES WHERE FOOD, DRINK  
5       AND REFRESHMENTS ARE SERVED, ONE AND ONE-HALF MILLS; EXCEPT IN  
6       CITIES OF THE SECOND CLASS, WHERE RATES SHALL NOT EXCEED ONE  
7       MILL ON WHOLESALE DEALERS AND TWO MILLS ON RETAIL DEALERS AND  
8       PROPRIETORS. NO SUCH TAX SHALL BE LEVIED ON THE DOLLAR VOLUME OF  
9       BUSINESS TRANSACTIONED BY WHOLESALE AND RETAIL DEALERS DERIVED FROM  
10      THE RESALE OF GOODS, WARES AND MERCHANDISE, TAKEN BY ANY DEALER  
11      AS A TRADE-IN OR AS PART PAYMENT FOR OTHER GOODS, WARES AND  
12      MERCHANDISE, EXCEPT TO THE EXTENT THAT THE RESALE PRICE EXCEEDS  
13      THE TRADE-IN ALLOWANCE.

14      (3) ON WAGES, SALARIES, COMMISSIONS AND OTHER EARNED INCOME  
15      OF INDIVIDUALS, ONE PERCENT.

16      (4) ON RETAIL SALES INVOLVING THE TRANSFER OF TITLE OR  
17      POSSESSION OF TANGIBLE PERSONAL PROPERTY, TWO PERCENT.

18      (5) ON THE TRANSFER OF REAL PROPERTY, ONE PERCENT.

19      (6) ON ADMISSIONS TO PLACES OF AMUSEMENT, ATHLETIC EVENTS  
20      AND THE LIKE, AND ON MOTION PICTURE THEATRES IN CITIES OF THE  
21      SECOND CLASS, TEN PERCENT.

22      (7) FLAT RATE OCCUPATION TAXES NOT USING A MILLAGE OR  
23      PERCENTAGE AS A BASIS, TEN DOLLARS (\$10).

24      (8) [EMERGENCY AND MUNICIPAL] LOCAL SERVICES TAXES, FIFTY-  
25      TWO DOLLARS (\$52).

26      (9) ON ADMISSIONS TO SKI FACILITIES, TEN PERCENT. THE TAX  
27      BASE UPON WHICH THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY  
28      PERCENT OF THE COST OF THE LIFT TICKET. THE LIFT TICKET SHALL  
29      INCLUDE ALL COSTS OF ADMISSIONS TO THE SKI FACILITY.

30      (10) ON ADMISSIONS TO GOLF COURSES, TEN PERCENT. THE TAX

1 BASE UPON WHICH THE TAX SHALL BE LEVIED SHALL NOT EXCEED FORTY  
2 PERCENT OF THE GREENS FEE. THE GREENS FEE SHALL INCLUDE ALL  
3 COSTS OF ADMISSIONS TO THE GOLF COURSE.

4 (12) ON PAYROLLS, FIFTY-FIVE HUNDREDTHS PERCENT.

5 EXCEPT AS OTHERWISE PROVIDED IN THIS ACT, AT ANY TIME TWO  
6 POLITICAL SUBDIVISIONS SHALL IMPOSE ANY ONE OF THE ABOVE TAXES  
7 ON THE SAME PERSON, SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE,  
8 LOCATED WITHIN BOTH SUCH POLITICAL SUBDIVISIONS, DURING THE SAME  
9 YEAR OR PART OF THE SAME YEAR, UNDER THE AUTHORITY OF THIS ACT  
10 THEN THE TAX LEVIED BY A POLITICAL SUBDIVISION UNDER THE  
11 AUTHORITY OF THIS ACT SHALL, DURING THE TIME SUCH DUPLICATION OF  
12 THE TAX EXISTS, EXCEPT AS HEREINAFTER OTHERWISE PROVIDED, BE  
13 ONE-HALF OF THE RATE, AS ABOVE LIMITED, AND SUCH ONE-HALF RATE  
14 SHALL BECOME EFFECTIVE BY VIRTUE OF THE REQUIREMENTS OF THIS ACT  
15 FROM THE DAY SUCH DUPLICATION BECOMES EFFECTIVE WITHOUT ANY  
16 ACTION ON THE PART OF THE POLITICAL SUBDIVISION IMPOSING THE TAX  
17 UNDER THE AUTHORITY OF THIS ACT. WHEN ANY ONE OF THE ABOVE TAXES  
18 HAS BEEN LEVIED UNDER THE PROVISIONS OF THIS ACT BY ONE  
19 POLITICAL SUBDIVISION AND A SUBSEQUENT LEVY IS MADE EITHER FOR  
20 THE FIRST TIME OR IS REVIVED AFTER A LAPSE OF TIME BY ANOTHER  
21 POLITICAL SUBDIVISION ON THE SAME PERSON, SUBJECT, BUSINESS,  
22 TRANSACTION OR PRIVILEGE AT A RATE THAT WOULD MAKE THE COMBINED  
23 LEVIES EXCEED THE LIMIT ALLOWED BY THIS SUBDIVISION, THE TAX OF  
24 THE SECOND POLITICAL SUBDIVISION SHALL NOT BECOME EFFECTIVE  
25 UNTIL THE END OF THE FISCAL YEAR FOR WHICH THE PRIOR TAX WAS  
26 LEVIED, UNLESS:

27 (1) NOTICE INDICATING ITS INTENTION TO MAKE SUCH LEVY IS  
28 GIVEN TO THE FIRST TAXING BODY BY THE SECOND TAXING BODY AS  
29 FOLLOWS: (I) WHEN THE NOTICE IS GIVEN TO A SCHOOL DISTRICT IT  
30 SHALL BE GIVEN AT LEAST FORTY-FIVE DAYS PRIOR TO THE LAST DAY

1 FIXED BY LAW FOR THE LEVY OF ITS SCHOOL TAXES; (II) WHEN GIVEN  
2 TO ANY OTHER POLITICAL SUBDIVISION IT SHALL BE PRIOR TO THE  
3 FIRST DAY OF JANUARY IMMEDIATELY PRECEDING, OR IF A LAST DAY FOR  
4 THE ADOPTION OF THE BUDGET IS FIXED BY LAW, AT LEAST FORTY-FIVE  
5 DAYS PRIOR TO SUCH LAST DAY; OR

6 (2) UNLESS THE FIRST TAXING BODY SHALL INDICATE BY  
7 APPROPRIATE RESOLUTION ITS DESIRE TO WAIVE NOTICE REQUIREMENTS  
8 IN WHICH CASE THE LEVY OF THE SECOND TAXING BODY SHALL BECOME  
9 EFFECTIVE ON SUCH DATE AS MAY BE AGREED UPON BY THE TWO TAXING  
10 BODIES.

11 IT IS THE INTENT AND PURPOSE OF THIS PROVISION TO LIMIT RATES  
12 OF TAXES REFERRED TO IN THIS SECTION SO THAT THE ENTIRE BURDEN  
13 OF ONE TAX ON A PERSON, SUBJECT, BUSINESS, TRANSACTION OR  
14 PRIVILEGE SHALL NOT EXCEED THE LIMITATIONS PRESCRIBED IN THIS  
15 SECTION: PROVIDED, HOWEVER, THAT ANY TWO POLITICAL SUBDIVISIONS  
16 WHICH IMPOSE ANY ONE OF THE ABOVE TAXES, ON THE SAME PERSON,  
17 SUBJECT, BUSINESS, TRANSACTION OR PRIVILEGE DURING THE SAME YEAR  
18 OR PART OF THE SAME YEAR MAY AGREE AMONG THEMSELVES THAT,  
19 INSTEAD OF LIMITING THEIR RESPECTIVE RATES TO ONE-HALF OF THE  
20 MAXIMUM RATE HEREIN PROVIDED, THEY WILL IMPOSE RESPECTIVELY  
21 DIFFERENT RATES, THE TOTAL OF WHICH SHALL NOT EXCEED THE MAXIMUM  
22 RATE AS ABOVE PERMITTED.

23 NOTWITHSTANDING THE PROVISIONS OF THIS SECTION, ANY CITY OF  
24 THE SECOND CLASS A MAY ENACT A TAX UPON WAGES, SALARIES,  
25 COMMISSIONS AND OTHER EARNED INCOME OF INDIVIDUALS RESIDENT  
26 THEREIN, NOT EXCEEDING ONE PERCENT, EVEN THOUGH A SCHOOL  
27 DISTRICT LEVIES A SIMILAR TAX ON THE SAME PERSON PROVIDED THAT  
28 THE AGGREGATE OF BOTH TAXES DOES NOT EXCEED TWO PERCENT. [IN THE  
29 CASE OF DUPLICATION OF EMERGENCY AND MUNICIPAL SERVICES TAXES BY  
30 BOTH A SCHOOL DISTRICT, OTHER THAN A SCHOOL DISTRICT OF THE

1 FIRST CLASS A, AND ANOTHER TAXING BODY, THE SCHOOL DISTRICT'S  
2 SHARE OF THE TAX SHALL NOT EXCEED THE AMOUNT OF A TAX ON THE  
3 PRIVILEGE OF ENGAGING IN AN OCCUPATION COLLECTED BY THE SCHOOL  
4 DISTRICT AS OF THE EFFECTIVE DATE OF THIS PARAGRAPH. IN THE CASE  
5 WHERE A SCHOOL DISTRICT DID NOT LEVY A TAX ON THE PRIVILEGE OF  
6 ENGAGING IN AN OCCUPATION ON THE EFFECTIVE DATE OF THIS  
7 PARAGRAPH, THE SCHOOL DISTRICT MAY IMPOSE A FUTURE LEVY NOT TO  
8 EXCEED FIVE DOLLARS (\$5). A SCHOOL DISTRICT OF THE FIRST CLASS A  
9 SHALL NOT LEVY, ASSESS OR COLLECT AN EMERGENCY AND MUNICIPAL  
10 SERVICES TAX.]

11 SECTION 4. SECTION 9 OF THE ACT, AMENDED DECEMBER 12, 1968  
12 (P.L.1203, NO.377), IS AMENDED TO READ:

13 SECTION 9. REGISTER FOR EARNED INCOME AND [OCCUPATIONAL  
14 PRIVILEGE] LOCAL SERVICES TAXES.--IT SHALL BE THE DUTY OF THE  
15 [DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND  
16 ECONOMIC DEVELOPMENT TO HAVE AVAILABLE AN OFFICIAL CONTINUING  
17 REGISTER SUPPLEMENTED ANNUALLY OF ALL EARNED INCOME AND  
18 [OCCUPATIONAL PRIVILEGE] LOCAL SERVICES TAXES LEVIED UNDER  
19 AUTHORITY OF THIS ACT. THE REGISTER AND ITS SUPPLEMENTS,  
20 HEREINAFTER REFERRED TO AS THE REGISTER, SHALL LIST SUCH  
21 JURISDICTIONS LEVYING EARNED INCOME [AND/OR OCCUPATIONAL  
22 PRIVILEGE] AND LOCAL SERVICES TAXES, THE RATE OF THE TAX AS  
23 STATED IN THE TAX LEVYING ORDINANCE OR RESOLUTION, AND THE  
24 EFFECTIVE RATE ON RESIDENT AND NONRESIDENT TAXPAYERS, IF  
25 DIFFERENT FROM THE STATED RATE BECAUSE OF A COTERMINOUS LEVY,  
26 THE NAME AND ADDRESS OF THE OFFICER RESPONSIBLE FOR  
27 ADMINISTERING THE COLLECTION OF THE TAX AND FROM WHOM  
28 INFORMATION, FORMS FOR REPORTING AND COPIES OF RULES AND  
29 REGULATIONS ARE AVAILABLE. WITH EACH JURISDICTION LISTED, ALL  
30 JURISDICTIONS MAKING COTERMINOUS LEVIES SHALL ALSO BE NOTED AND

1 THEIR TAX RATES SHOWN.

2 INFORMATION FOR THE REGISTER SHALL BE FURNISHED BY THE  
3 SECRETARY OF EACH TAXING BODY TO THE [DEPARTMENT OF COMMUNITY  
4 AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT IN  
5 SUCH MANNER AND ON SUCH FORMS AS THE [DEPARTMENT OF COMMUNITY  
6 AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT MAY  
7 PRESCRIBE. THE INFORMATION MUST BE RECEIVED BY THE [DEPARTMENT  
8 OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND ECONOMIC  
9 DEVELOPMENT BY CERTIFIED MAIL NOT LATER THAN MAY 31 OF EACH YEAR  
10 TO SHOW NEW TAX ENACTMENTS, REPEALS AND CHANGES. FAILURE TO  
11 COMPLY WITH THIS DATE FOR FILING MAY RESULT IN THE OMISSION OF  
12 THE LEVY FROM THE REGISTER FOR THAT YEAR. FAILURE OF THE  
13 [DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY AND  
14 ECONOMIC DEVELOPMENT TO RECEIVE INFORMATION OF TAXES CONTINUED  
15 WITHOUT CHANGE MAY BE CONSTRUED BY THE DEPARTMENT TO MEAN THAT  
16 THE INFORMATION CONTAINED IN THE PREVIOUS REGISTER REMAINS IN  
17 FORCE.

18 THE [DEPARTMENT OF COMMUNITY AFFAIRS] DEPARTMENT OF COMMUNITY  
19 AND ECONOMIC DEVELOPMENT SHALL HAVE THE REGISTER WITH SUCH  
20 ANNUAL SUPPLEMENTS AS MAY BE REQUIRED BY NEW TAX ENACTMENTS,  
21 REPEALS OR CHANGES AVAILABLE UPON REQUEST NOT LATER THAN JULY 1  
22 OF EACH YEAR. THE EFFECTIVE PERIOD FOR EACH REGISTER SHALL BE  
23 FROM JULY 1 OF THE YEAR IN WHICH IT IS ISSUED TO JUNE 30 OF THE  
24 FOLLOWING YEAR.

25 EMPLOYERS SHALL NOT BE REQUIRED BY ANY LOCAL ORDINANCE TO  
26 WITHHOLD FROM THE WAGES, SALARIES, COMMISSIONS OR OTHER  
27 COMPENSATION OF THEIR EMPLOYEES ANY TAX IMPOSED UNDER THE  
28 PROVISIONS OF THIS ACT, WHICH IS NOT LISTED IN THE REGISTER, OR  
29 MAKE REPORTS OF WAGES, SALARIES, COMMISSIONS OR OTHER  
30 COMPENSATION IN CONNECTION WITH TAXES NOT SO LISTED: PROVIDED,

1 THAT IF THE REGISTER IS NOT AVAILABLE BY JULY 1, THE REGISTER OF  
2 THE PREVIOUS YEAR SHALL CONTINUE TEMPORARILY IN EFFECT FOR AN  
3 ADDITIONAL PERIOD NOT TO EXCEED ONE YEAR. THE PROVISIONS OF THIS  
4 SECTION SHALL NOT AFFECT THE LIABILITY OF ANY TAXPAYER FOR TAXES  
5 LAWFULLY IMPOSED UNDER THIS ACT.

6 ORDINANCES OR RESOLUTIONS IMPOSING EARNED INCOME OR  
7 [OCCUPATIONAL PRIVILEGE] LOCAL SERVICES TAXES UNDER AUTHORITY OF  
8 THIS ACT MAY CONTAIN PROVISIONS REQUIRING EMPLOYERS DOING  
9 BUSINESS WITHIN THE JURISDICTION OF THE POLITICAL SUBDIVISION  
10 IMPOSING THE TAX TO WITHHOLD THE TAX FROM THE COMPENSATION OF  
11 THOSE OF THEIR EMPLOYEES WHO ARE SUBJECT TO THE TAX: PROVIDED,  
12 THAT NO EMPLOYER SHALL BE HELD LIABLE FOR FAILURE TO WITHHOLD  
13 EARNED INCOME TAXES OR FOR THE PAYMENT OF SUCH WITHHELD TAX  
14 MONEY TO A POLITICAL SUBDIVISION OTHER THAN THE POLITICAL  
15 SUBDIVISION ENTITLED TO RECEIVE SUCH MONEY IF SUCH FAILURE TO  
16 WITHHOLD OR SUCH INCORRECT TRANSMITTAL OF WITHHELD TAXES ARISES  
17 FROM INCORRECT INFORMATION AS TO THE EMPLOYEE'S PLACE OF  
18 RESIDENCE SUBMITTED BY THE EMPLOYEE: AND PROVIDED FURTHER, THAT  
19 [EMPLOYERS SHALL NOT BE REQUIRED BY ANY LOCAL ORDINANCE TO  
20 WITHHOLD FROM COMPENSATION FOR ANY ONE OF THEIR EMPLOYEES FOR THE  
21 OCCUPATIONAL PRIVILEGE TAX MORE THAN ONE TIME IN ANY FISCAL  
22 PERIOD:] NO EMPLOYER SHALL BE HELD LIABLE FOR FAILURE TO  
23 WITHHOLD THE LOCAL SERVICES TAX OR FOR THE PAYMENT OF THE  
24 WITHHELD TAX MONEY TO A POLITICAL SUBDIVISION IF THE FAILURE TO  
25 WITHHOLD TAXES ARISES FROM INCORRECT INFORMATION SUBMITTED BY  
26 THE EMPLOYEE AS TO THE EMPLOYEE'S PLACE OR PLACES OF EMPLOYMENT,  
27 THE EMPLOYEE'S PRINCIPAL OFFICE OR WHERE THE EMPLOYEE IS  
28 PRINCIPALLY EMPLOYED: AND PROVIDED FURTHER, THAT AN EMPLOYER  
29 SHALL NOT BE LIABLE FOR PAYMENT OF THE LOCAL SERVICES TAX IN AN  
30 AMOUNT EXCEEDING THE AMOUNT WITHHELD BY THE EMPLOYER IF THE



1 EMPLOYER COMPLIES WITH THE PROVISIONS OF SECTION 2(9) OF THIS  
2 ACT AND REMITS THE AMOUNT SO WITHHELD IN ACCORDANCE WITH THIS  
3 SECTION: AND PROVIDED FURTHER, THAT THE DEPARTMENT OF COMMUNITY  
4 AND ECONOMIC DEVELOPMENT MAY PROVIDE SUGGESTED FORMS AND  
5 TECHNICAL ASSISTANCE TO FACILITATE THE ADMINISTRATION OF THE  
6 LOCAL SERVICES TAX FOR POLITICAL SUBDIVISIONS AND REDUCE THE  
7 BURDEN OF IMPLEMENTATION, ACCOUNTING AND COMPLIANCE FOR  
8 EMPLOYERS AND TAXPAYERS: AND PROVIDED FURTHER, THAT THE  
9 [OCCUPATIONAL PRIVILEGE] LOCAL SERVICES TAX SHALL BE APPLICABLE  
10 TO EMPLOYMENT IN THE PERIOD BEGINNING JANUARY 1, OF THE CURRENT  
11 YEAR AND ENDING DECEMBER 31 OF THE CURRENT YEAR, EXCEPT THAT  
12 TAXES IMPOSED FOR THE FIRST TIME SHALL BECOME EFFECTIVE FROM THE  
13 DATE SPECIFIED IN THE ORDINANCE OR RESOLUTION, AND THE TAX SHALL  
14 CONTINUE IN FORCE ON A CALENDAR YEAR BASIS[.]: AND PROVIDED  
15 FURTHER, THAT EMPLOYERS SHALL BE REQUIRED TO REMIT THE LOCAL  
16 SERVICES TAXES THIRTY DAYS AFTER THE END OF EACH QUARTER OF A  
17 CALENDAR YEAR.

18 SECTION 5. SECTION 19 OF THE ACT, AMENDED OCTOBER 4, 1978  
19 (P.L.930, NO.177), IS AMENDED TO READ:

20 SECTION 19. COLLECTION OF DELINQUENT PER CAPITA, OCCUPATION,  
21 OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL SERVICES, LOCAL  
22 SERVICES AND EARNED INCOME TAXES FROM EMPLOYERS, ETC.--THE TAX  
23 COLLECTOR SHALL DEMAND, RECEIVE AND COLLECT FROM ALL  
24 CORPORATIONS, POLITICAL SUBDIVISIONS, ASSOCIATIONS, COMPANIES,  
25 FIRMS OR INDIVIDUALS, EMPLOYING PERSONS OWING DELINQUENT PER  
26 CAPITA, OR OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND  
27 MUNICIPAL SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES, OR  
28 WHOSE SPOUSE OWES DELINQUENT PER CAPITA, OCCUPATION,  
29 OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL SERVICES, LOCAL  
30 SERVICES AND EARNED INCOME TAXES, OR HAVING IN POSSESSION UNPAID

1 COMMISSIONS OR EARNINGS BELONGING TO ANY PERSON OR PERSONS OWING  
2 DELINQUENT PER CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE,  
3 EMERGENCY AND MUNICIPAL SERVICES, LOCAL SERVICES AND EARNED  
4 INCOME TAXES, OR WHOSE SPOUSE OWES DELINQUENT PER CAPITA,  
5 OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL  
6 SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES, UPON THE  
7 PRESENTATION OF A WRITTEN NOTICE AND DEMAND CERTIFYING THAT THE  
8 INFORMATION CONTAINED THEREIN IS TRUE AND CORRECT AND CONTAINING  
9 THE NAME OF THE TAXABLE OR THE SPOUSE THEREOF AND THE AMOUNT OF  
10 TAX DUE. UPON THE PRESENTATION OF SUCH WRITTEN NOTICE AND  
11 DEMAND, IT SHALL BE THE DUTY OF ANY SUCH CORPORATION, POLITICAL  
12 SUBDIVISION, ASSOCIATION, COMPANY, FIRM OR INDIVIDUAL TO DEDUCT  
13 FROM THE WAGES, COMMISSIONS OR EARNINGS OF SUCH INDIVIDUAL  
14 EMPLOYES, THEN OWING OR THAT SHALL WITHIN SIXTY DAYS THEREAFTER  
15 BECOME DUE, OR FROM ANY UNPAID COMMISSIONS OR EARNINGS OF ANY  
16 SUCH TAXABLE IN ITS OR HIS POSSESSION, OR THAT SHALL WITHIN  
17 SIXTY DAYS THEREAFTER COME INTO ITS OR HIS POSSESSION, A SUM  
18 SUFFICIENT TO PAY THE RESPECTIVE AMOUNT OF THE DELINQUENT PER  
19 CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND  
20 MUNICIPAL SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES AND  
21 COSTS, SHOWN UPON THE WRITTEN NOTICE OR DEMAND, AND TO PAY THE  
22 SAME TO THE TAX COLLECTOR OF THE TAXING DISTRICT IN WHICH SUCH  
23 DELINQUENT TAX WAS LEVIED WITHIN SIXTY DAYS AFTER SUCH NOTICE  
24 SHALL HAVE BEEN GIVEN. NO MORE THAN TEN PERCENT OF THE WAGES,  
25 COMMISSIONS OR EARNINGS OF THE DELINQUENT TAXPAYER OR SPOUSE  
26 THEREOF MAY BE DEDUCTED AT ANY ONE TIME FOR DELINQUENT PER  
27 CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND  
28 MUNICIPAL SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES AND  
29 COSTS. SUCH CORPORATION, POLITICAL SUBDIVISION, ASSOCIATION,  
30 FIRM OR INDIVIDUAL SHALL BE ENTITLED TO DEDUCT FROM THE MONEYS

1 COLLECTED FROM EACH EMPLOYEE THE COSTS INCURRED FROM THE EXTRA  
2 BOOKKEEPING NECESSARY TO RECORD SUCH TRANSACTIONS, NOT EXCEEDING  
3 TWO PERCENT OF THE AMOUNT OF MONEY SO COLLECTED AND PAID OVER TO  
4 THE TAX COLLECTOR. UPON THE FAILURE OF ANY SUCH CORPORATION,  
5 POLITICAL SUBDIVISION, ASSOCIATION, COMPANY, FIRM OR INDIVIDUAL  
6 TO DEDUCT THE AMOUNT OF SUCH TAXES OR TO PAY THE SAME OVER TO  
7 THE TAX COLLECTOR, LESS THE COST OF BOOKKEEPING INVOLVED IN SUCH  
8 TRANSACTION, AS HEREIN PROVIDED, WITHIN THE TIME HEREBY  
9 REQUIRED, SUCH CORPORATION, POLITICAL SUBDIVISION, ASSOCIATION,  
10 COMPANY, FIRM OR INDIVIDUAL SHALL FORFEIT AND PAY THE AMOUNT OF  
11 SUCH TAX FOR EACH SUCH TAXABLE WHOSE TAXES ARE NOT WITHHELD AND  
12 PAID OVER, OR THAT ARE WITHHELD AND NOT PAID OVER TOGETHER WITH  
13 A PENALTY OF TEN PERCENT ADDED THERETO, TO BE RECOVERED BY AN  
14 ACTION OF ASSUMPSIT IN A SUIT TO BE INSTITUTED BY THE TAX  
15 COLLECTOR, OR BY THE PROPER AUTHORITIES OF THE TAXING DISTRICT,  
16 AS DEBTS OF LIKE AMOUNT ARE NOW BY LAW RECOVERABLE, EXCEPT THAT  
17 SUCH PERSON SHALL NOT HAVE THE BENEFIT OF ANY STAY OF EXECUTION  
18 OR EXEMPTION LAW. THE TAX COLLECTOR SHALL NOT PROCEED AGAINST A  
19 SPOUSE OR HIS EMPLOYER UNTIL HE HAS PURSUED COLLECTION REMEDIES  
20 AGAINST THE DELINQUENT TAXPAYER AND HIS EMPLOYER UNDER THIS  
21 SECTION.

22 SECTION 6. SECTION 20 OF THE ACT IS AMENDED TO READ:

23 SECTION 20. COLLECTION OF DELINQUENT PER CAPITA, OCCUPATION,  
24 OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL SERVICES, LOCAL  
25 SERVICES AND EARNED INCOME TAXES FROM THE COMMONWEALTH.--UPON  
26 PRESENTATION OF A WRITTEN NOTICE AND DEMAND UNDER OATH OR  
27 AFFIRMATION, TO THE STATE TREASURER OR ANY OTHER FISCAL OFFICER  
28 OF THE STATE, OR ITS BOARDS, AUTHORITIES, AGENCIES OR  
29 COMMISSIONS, IT SHALL BE THE DUTY OF THE TREASURER OR OFFICER TO  
30 DEDUCT FROM THE WAGES THEN OWING, OR THAT SHALL WITHIN SIXTY

1 DAYS THEREAFTER BECOME DUE TO ANY EMPLOYE, A SUM SUFFICIENT TO  
2 PAY THE RESPECTIVE AMOUNT OF THE DELINQUENT PER CAPITA,  
3 OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL  
4 SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES AND COSTS SHOWN  
5 ON THE WRITTEN NOTICE. THE SAME SHALL BE PAID TO THE TAX  
6 COLLECTOR OF THE TAXING DISTRICT IN WHICH SAID DELINQUENT TAX  
7 WAS LEVIED WITHIN SIXTY DAYS AFTER SUCH NOTICE SHALL HAVE BEEN  
8 GIVEN.

9 SECTION 7. SECTION 22.1 OF THE ACT, ADDED NOVEMBER 30, 2004  
10 (P.L.1520, NO.192), IS AMENDED TO READ:

11 SECTION 22.1. COSTS OF COLLECTION OF DELINQUENT PER CAPITA,  
12 OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL  
13 SERVICES, LOCAL SERVICES AND EARNED INCOME TAXES.--(A) A PERSON,  
14 PUBLIC EMPLOYE OR PRIVATE AGENCY DESIGNATED BY A GOVERNING BODY  
15 OF A POLITICAL SUBDIVISION TO COLLECT AND ADMINISTER A PER  
16 CAPITA, OCCUPATION, OCCUPATIONAL PRIVILEGE, EMERGENCY AND  
17 MUNICIPAL SERVICES, LOCAL SERVICES OR EARNED INCOME TAX MAY  
18 IMPOSE AND COLLECT THE REASONABLE COSTS INCURRED TO PROVIDE  
19 NOTICES OF DELINQUENCY OR TO IMPLEMENT SIMILAR PROCEDURES  
20 UTILIZED TO COLLECT DELINQUENT TAXES FROM A TAXPAYER AS APPROVED  
21 BY THE GOVERNING BODY OF THE POLITICAL SUBDIVISION. REASONABLE  
22 COSTS COLLECTED MAY BE RETAINED BY THE PERSON, PUBLIC EMPLOYE OR  
23 PRIVATE AGENCY DESIGNATED TO COLLECT THE TAX AS AGREED TO BY THE  
24 GOVERNING BODY OF THE POLITICAL SUBDIVISION. AN ITEMIZED  
25 ACCOUNTING OF ALL COSTS COLLECTED SHALL BE REMITTED TO THE  
26 POLITICAL SUBDIVISION ON AN ANNUAL BASIS.

27 (B) COSTS RELATED TO THE COLLECTION OF UNPAID PER CAPITA,  
28 OCCUPATION [OR], OCCUPATIONAL PRIVILEGE, EMERGENCY AND MUNICIPAL  
29 SERVICES OR LOCAL SERVICES TAXES MAY ONLY BE ASSESSED, LEVIED  
30 AND COLLECTED FOR FIVE YEARS FROM THE LAST DAY OF THE CALENDAR

1 YEAR IN WHICH THE TAX WAS DUE.

2 (C) A DELINQUENT TAXPAYER MAY NOT BRING AN ACTION FOR  
3 REIMBURSEMENT, REFUND OR ELIMINATION OF REASONABLE COSTS OF  
4 COLLECTION ASSESSED OR IMPOSED PRIOR TO THE EFFECTIVE DATE OF  
5 THIS SECTION. ADDITIONAL COSTS MAY NOT BE ASSESSED ON DELINQUENT  
6 TAXES COLLECTED PRIOR TO THE EFFECTIVE DATE OF THIS SECTION.

7 SECTION 8. SECTIONS 22.4 AND 22.5 OF THE ACT, ADDED DECEMBER  
8 1, 2004 (P.L.1729, NO.222), ARE AMENDED TO READ:

9 [SECTION 22.4. EMERGENCY AND MUNICIPAL SERVICES TAXES.--ANY  
10 REFERENCE IN ANY ACT OR LAW TO AN OCCUPATIONAL PRIVILEGE TAX  
11 SHALL MEAN THE EMERGENCY AND MUNICIPAL SERVICES TAXES AS  
12 PROVIDED FOR IN THIS ACT.

13 SECTION 22.5. RESTRICTED USE.--(A) ANY MUNICIPALITY  
14 DERIVING FUNDS FROM THE EMERGENCY AND MUNICIPAL SERVICES TAX MAY  
15 ONLY USE THE FUNDS FOR:

- 16 (1) POLICE, FIRE AND/OR EMERGENCY SERVICES;  
17 (2) ROAD CONSTRUCTION AND/OR MAINTENANCE; OR  
18 (3) REDUCTION OF PROPERTY TAXES.

19 (B) FOR THE PURPOSE OF THE EMERGENCY AND MUNICIPAL SERVICES  
20 TAX, THE TERM MUNICIPALITY DOES NOT INCLUDE A SCHOOL DISTRICT.]

21 SECTION 9. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

22 SECTION 22.6. RESTRICTED USE.--(A) ANY MUNICIPALITY  
23 DERIVING FUNDS FROM THE LOCAL SERVICES TAX SHALL USE NO LESS  
24 THAN TWENTY-FIVE PERCENT OF THE FUNDS FOR POLICE, FIRE AND  
25 EMERGENCY SERVICES.

26 (B) FOR THE PURPOSE OF THE LOCAL SERVICES TAX, THE TERM  
27 "MUNICIPALITY" DOES NOT INCLUDE A SCHOOL DISTRICT.

28 SECTION 10. ANY ORDINANCE OR RESOLUTION PROVIDING FOR THE  
29 LEVYING, ASSESSMENT OR COLLECTION OF A TAX ON INDIVIDUALS FOR  
30 THE PRIVILEGE OF ENGAGING IN AN OCCUPATION WHICH HAS BEEN

1 ENACTED BY A POLITICAL SUBDIVISION PRIOR TO DECEMBER 1, 2004,  
2 SHALL CONTINUE IN FULL FORCE AND EFFECT, WITHOUT REENACTMENT, AS  
3 IF SUCH TAX HAD BEEN LEVIED, ASSESSED OR COLLECTED AS A LOCAL  
4 SERVICES TAX UNDER SECTION 2(9) OF THE ACT. ALL REFERENCES IN  
5 ANY ORDINANCE OR RESOLUTION TO A TAX ON THE PRIVILEGE OF  
6 ENGAGING IN AN OCCUPATION SHALL BE DEEMED TO BE A REFERENCE TO A  
7 LOCAL SERVICES TAX FOR THE PURPOSES OF THE ACT.

8 SECTION 11. ALL EMERGENCY AND LOCAL SERVICES TAXES LEVIED  
9 FOR THE CALENDAR YEAR BEGINNING ON JANUARY 1, 2005, SHALL REMAIN  
10 IN EFFECT FOR THE CALENDAR YEAR BEGINNING ON JANUARY 1, 2005,  
11 AND ENDING DECEMBER 31, 2005, AND ARE NOT OTHERWISE ALTERED.

12 SECTION 12. THE AMENDMENT OR ADDITION OF THE FOLLOWING  
13 PROVISIONS SHALL APPLY TO TAXES LEVIED FOR CALENDAR YEAR 2006  
14 AND EACH YEAR THEREAFTER:

15 (1) THE AMENDMENT OF SECTION 2 OF THE ACT.

16 (2) THE AMENDMENT OF SECTION 8 OF THE ACT.

17 (3) THE AMENDMENT OF SECTION 9 OF THE ACT, EXCEPT FOR  
18 ANY EDITORIAL AMENDMENT CHANGING THE REFERENCE FROM THE  
19 DEPARTMENT OF COMMUNITY AFFAIRS TO THE DEPARTMENT OF  
20 COMMUNITY AND ECONOMIC DEVELOPMENT.

21 (4) THE AMENDMENT OF SECTION 19 OF THE ACT.

22 (5) THE AMENDMENT OF SECTION 20 OF THE ACT.

23 (6) THE AMENDMENT OF SECTION 22.1 OF THE ACT.

24 (7) THE AMENDMENT OF SECTION 22.4 OF THE ACT.

25 (8) THE AMENDMENT OF SECTION 22.5 OF THE ACT.

26 (9) THE ADDITION OF SECTION 22.6 OF THE ACT.

27 SECTION 13. REPEALS ARE AS FOLLOWS:

28 (1) THE GENERAL ASSEMBLY DECLARES THAT THE REPEAL UNDER  
29 PARAGRAPH (2) IS NECESSARY TO EFFECTUATE THE AMENDMENT OF  
30 SECTION 2(9) OF THE ACT.

(2) SECTION 6 OF THE ACT OF DECEMBER 1, 2004 (P.L.1729, NO.222), ENTITLED "AN ACT AMENDING THE ACT OF DECEMBER 31, 1965 (P.L.1257, NO.511), ENTITLED 'AN ACT EMPOWERING CITIES OF THE SECOND CLASS, CITIES OF THE SECOND CLASS A, CITIES OF THE THIRD CLASS, BOROUGHs, TOWNS, TOWNSHIPS OF THE FIRST CLASS, TOWNSHIPS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE SECOND CLASS, SCHOOL DISTRICTS OF THE THIRD CLASS AND SCHOOL DISTRICTS OF THE FOURTH CLASS INCLUDING INDEPENDENT SCHOOL DISTRICTS, TO LEVY, ASSESS, COLLECT OR TO PROVIDE FOR THE LEVYING, ASSESSMENT AND COLLECTION OF CERTAIN TAXES SUBJECT TO MAXIMUM LIMITATIONS FOR GENERAL REVENUE PURPOSES; AUTHORIZING THE ESTABLISHMENT OF BUREAUS AND THE APPOINTMENT AND COMPENSATION OF OFFICERS, AGENCIES AND EMPLOYES TO ASSESS AND COLLECT SUCH TAXES; PROVIDING FOR JOINT COLLECTION OF CERTAIN TAXES, PRESCRIBING CERTAIN DEFINITIONS AND OTHER PROVISIONS FOR TAXES LEVIED AND ASSESSED UPON EARNED INCOME, PROVIDING FOR ANNUAL AUDITS AND FOR COLLECTION OF DELINQUENT TAXES, AND PERMITTING AND REQUIRING PENALTIES TO BE IMPOSED AND ENFORCED, INCLUDING PENALTIES FOR DISCLOSURE OF CONFIDENTIAL INFORMATION, PROVIDING AN APPEAL FROM THE ORDINANCE OR RESOLUTION LEVYING SUCH TAXES TO THE COURT OF QUARTER SESSIONS AND TO THE SUPREME COURT AND SUPERIOR COURT,' FURTHER PROVIDING FOR DELEGATION OF TAXING POWERS AND RESTRICTIONS THEREON; PROVIDING FOR NONRESIDENT SPORTS FACILITY USAGE FEE, FOR PARKING TAX RATES AND FOR PAYROLL TAXES; FURTHER PROVIDING FOR LIMITATIONS ON RATES OF SPECIFIC TAXES AND FOR THE APPOINTMENT OF A SINGLE COLLECTOR OF TAXES; FURTHER PROVIDING FOR THE APPLICABILITY OF PETITIONS UNDER THE ACT OF JULY 10, 1987 (P.L.246, NO.47), KNOWN AS THE MUNICIPALITIES FINANCIAL RECOVERY ACT; AND MAKING A REPEAL,"

1        IS REPEALED.

2        SECTION 14.    THIS ACT SHALL TAKE EFFECT IMMEDIATELY.