

---

THE GENERAL ASSEMBLY OF PENNSYLVANIA

---

HOUSE BILL

No. 2531 Session of  
2012

---

INTRODUCED BY SCAVELLO, BOYD, R. BROWN, CREIGHTON, CUTLER,  
DUNBAR, GROVE, HAHN, HARHART, HICKERNELL, HORNAMAN, PEIFER  
AND CULVER, JUNE 28, 2012

---

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 28, 2012

---

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 providing for limitations on nonresident earned income taxes.

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

25 Section 1. The act of December 31, 1965 (P.L.1257, No.511),  
26 known as The Local Tax Enabling Act, is amended by adding a  
27 section to read:

1       Section 331. Limitations on nonresident earned income  
2 taxes.--(a) No governing body shall levy, assess or collect  
3 nonresident earned income tax for tax years following December  
4 31, 2012.

5       (b) The prohibition set forth in subsection (a) shall not  
6 apply to section 304.

7       Section 2. This act shall take effect immediately.