
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 504 Session of
2015

INTRODUCED BY COSTA, KITCHEN, FONTANA, SMITH, BREWSTER, BROWNE,
TARTAGLIONE AND HUGHES, FEBRUARY 19, 2015

REFERRED TO FINANCE, FEBRUARY 19, 2015

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled,
2 as amended, "An act relating to counties of the second class
3 and second class A; amending, revising, consolidating and
4 changing the laws relating thereto," further providing for
5 tax relief and use of disbursements.

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

8 Section 1. Section 3171-B of the act of July 28, 1953
9 (P.L.723, No.230), known as the Second Class County Code,
10 amended November 30, 2004 (P.L.1439, No.186), is amended to
11 read:

12 Section 3171-B. Tax Relief and Use of Disbursements.--(a)

13 (1) The county and the city shall utilize the disbursements
14 received from the State Treasurer under section 3157-B(b) in the
15 first full calendar year in which the disbursements are received
16 for the reduction of local taxes.

17 (2) Effective January 1 of the first full calendar year in
18 which disbursements are received pursuant to section 3157-B(b),
19 the county and the city shall repeal any tax imposed upon

1 personal property.

2 (3) Effective January 1 of the first full calendar year in
3 which disbursements are received pursuant to section 3157-B(b),
4 the city shall reduce to an amount not to exceed five per centum
5 (5%) the tax on admissions to places of amusement, athletic
6 events and the like and on motion picture theaters.

7 (3.1) Notwithstanding the provisions of any other act, the
8 city shall use two-thirds of the nonresident sports facility
9 usage fee collected pursuant to the act of December 31, 1965
10 (P.L.1257, No.511), known as "The Local Tax Enabling Act," to
11 reduce the amount of tax on admissions to places of amusement
12 that are involved with performing arts for which the net
13 proceeds therefrom inure to the benefit of an institution of
14 purely public charity. In reducing the rate of the tax pursuant
15 to this provision, the city shall not establish a rate that
16 exceeds two and one-half per centum (2.5%). If the city cannot
17 impose and collect a nonresident sports facility usage fee
18 pursuant to "The Local Tax Enabling Act," the city shall not
19 establish a rate that exceeds five per centum (5%).

20 (4) The county and the city shall utilize all or a portion
21 of revenues remaining from disbursements received pursuant to
22 section 3157-B(b) after reducing taxes as provided by clauses
23 (1) and (2) for the implementation of one of the following:

24 (i) programs under the act of December 13, 1988 (P.L.1190,
25 No.146), known as the "First and Second Class County Property
26 Tax Relief Act";

27 (ii) a program for property tax rebate or rent rebate in
28 lieu of property taxes modeled by the county or city after [the
29 act of March 11, 1971 (P.L.104, No.3), known as the "Senior
30 Citizens Rebate and Assistance Act,"] Chapter 13 of the act of

1 June 27, 2006 (1st Sp.Sess., P.L.1873, No.1), known as the
2 "Taxpayer Relief Act," for longtime owner-occupants of personal
3 residences. Property eligible for tax relief under this clause
4 shall be limited to a primary personal residence owned by a
5 single person age 62 or older or by married persons if either
6 spouse is 62 years of age or older. Tax relief provided pursuant
7 to this clause shall be limited to persons whose income as
8 defined under [the act of March 11, 1971 (P.L.104, No.3), known
9 as the "Senior Citizens Rebate and Assistance Act,"] Chapter 13
10 of the "Taxpayer Relief Act" does not exceed twenty-five
11 thousand dollars (\$25,000); or

12 (iii) a program for property tax rebate or rent rebate in
13 lieu of property taxes modeled by the county or city after the
14 ["Senior Citizens Rebate and Assistance Act"] "Taxpayer Relief
15 Act" for longtime owner-occupants of personal residences.
16 Property eligible for tax relief under this clause shall be
17 limited to a primary personal residence owned by a single person
18 age 60 or older or by married persons if either spouse is 60
19 years of age or older. Tax relief provided pursuant to this
20 clause shall be limited to persons whose income as defined under
21 the ["Senior Citizens Rebate and Assistance Act"] "Taxpayer
22 Relief Act" does not exceed thirty thousand dollars (\$30,000).

23 For purposes of this clause, "longtime owner-occupant" shall
24 mean:

25 (A) any person who for at least ten continuous years has
26 owned and has occupied a dwelling place within the county as a
27 principal residence and domicile, or any person who for at least
28 five years has owned and occupied a dwelling within the county
29 as a principal residence and domicile if that person received
30 assistance in the acquisition of the property as part of a

1 government or nonprofit housing program[.]; or

2 (B) any person who has owned and occupied a dwelling place
3 within the county as a principal residence and domicile for a
4 period of 20 continuous years but after that time moved and was
5 not an owner of the dwelling place that was a principal domicile
6 but who currently owns and occupies a dwelling place within the
7 county as a principal domicile for a period of not less than two
8 years.

9 (5) The county may establish installment payment programs
10 for payment of the property taxes by taxpayers who participate
11 in county programs for real property tax relief pursuant to
12 clause (4).

13 (b) (1) Municipalities other than the county and the city
14 shall utilize at least two-thirds of the disbursements received
15 under section 3157-B(b) for the reduction of local taxes.

16 (2) Municipalities other than the county and the city shall
17 utilize all or a portion of disbursements received for the
18 purpose of reducing local taxes for the implementation of
19 programs for real property tax relief. Such programs may consist
20 of a program as provided by subsection (a) (4), a program for
21 property tax rebate or rent rebate in lieu of property taxes
22 modeled after [the "Senior Citizens Rebate and Assistance Act,"]
23 Chapter 13 of the "Taxpayer Relief Act," a reduction in the
24 millage rate across all properties or a combination of the
25 foregoing.

26 (3) Municipalities in counties of the second class, other
27 than the county and the city, which do not impose a tax upon
28 personal property on the effective date of this amendatory act
29 are prohibited from imposing such a tax thereafter.

30 (c) No municipality or city may use disbursements received

1 for the purpose of securing the bonds of a municipal authority
2 or may allow disbursements received to be controlled or
3 distributed by an entity other than the governing body of the
4 municipality.

5 Section 2. This act shall take effect immediately.