

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 724 Session of 2017

INTRODUCED BY HANNA AND HILL-EVANS, MARCH 7, 2017

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 7, 2017

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," in  
 22 consolidated collection of local income taxes, further  
 23 providing for tax collection committees.

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

26 Section 1. Section 505(a) of the act of December 31, 1965  
 27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
 28 amended and the section is amended by adding a subsection to  
 29 read:

1 Section 505. Tax collection committees.

2 (a) General rule.--Subject to the provisions of [subsection]  
3 subsections (m) and (n), each tax collection district shall be  
4 governed by a tax collection committee constituted and operated  
5 as set forth in this section. Meetings of the tax collection  
6 committee shall be conducted under 65 Pa.C.S. Ch. 7 (relating to  
7 open meetings) and the act of June 21, 1957 (P.L.390, No.212),  
8 referred to as the Right-to-Know Law.

9 \* \* \*

10 (n) Advisory tax collection committees.--

11 (1) In a county under paragraph (2), municipalities may  
12 continue to collect taxes through the countywide office and  
13 may form an advisory tax collection committee comprised of  
14 one delegate from each municipality. The advisory tax  
15 collection committee shall meet at least once annually to  
16 review legal and audit matters, to provide recommendations  
17 and concerns to the countywide office and to provide staff  
18 for the appeals board.

19 (2) Counties in which, on July 1, 2008, there was only  
20 one school district and each municipality, coterminous with  
21 the school district, in the county contracted with the same  
22 countywide office for the collection of its earned income  
23 taxes, the county shall not be required to establish a tax  
24 collection committee that satisfies the requirements of this  
25 section if the delegate appointed by one of the governing  
26 bodies of a political subdivision in the county would  
27 otherwise have had a majority of the voting rights under  
28 subsection (c).

29 Section 2. The amendment of section 505 of the act shall  
30 apply retroactively to July 2, 2008.

1 Section 3. This act shall take effect immediately.