
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 14 Session of
2017

INTRODUCED BY COSTA, VULAKOVICH AND FONTANA, NOVEMBER 29, 2017

REFERRED TO LOCAL GOVERNMENT, NOVEMBER 29, 2017

AN ACT

1 Amending the act of July 8, 1919 (P.L.784, No.322), entitled "An
2 act empowering cities of the second and third classes,
3 boroughs, and counties, to acquire, maintain, and operate
4 playgrounds, playfields, gymnasiums, public baths, swimming
5 pools, and indoor recreation centers; authorizing school
6 districts to join in the maintenance and operation of said
7 activities; and authorizing the issue of bonds and the levy
8 of taxes for such purposes," providing for development of
9 public parks in cities of the second class.

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

12 Section 1. The act of July 8, 1919 (P.L.784, No.322),
13 entitled "Empowering cities of the second and third classes,
14 boroughs, and counties, to acquire, maintain, and operate
15 playgrounds, playfields, gymnasiums, public baths, swimming
16 pools, and indoor recreation centers; authorizing school
17 districts to join in the maintenance and operation of said
18 activities; and authorizing the issue of bonds and the levy of
19 taxes for such purposes," is amended by adding a section to
20 read:

21 Section 8. (a) The qualified voters of a city of the second
22 class shall determine by a ballot question whether to establish

1 an annual special public park tax on all taxable property of the
2 municipality under the following procedures:

3 (1) Subject to paragraph (2), the municipal officers of
4 a city of the second class may submit to the qualified voters
5 the question of the public park tax at any time.

6 (2) If petitioned for by 3% of the number of
7 individuals who voted in the last preceding general or
8 municipal election, the municipal officers of a city of the
9 second class shall submit to the qualified voters the
10 question of the public park tax.

11 (3) The question shall be placed on the ballot at the
12 time of the next general, municipal or primary election that
13 occurs not less than 60 days from:

14 (i) the date of the decision of the municipal
15 officers to submit the question of the public park tax;
16 or

17 (ii) the date of submission of the petition under
18 paragraph (2).

19 (4) If the majority of votes cast approves of the public
20 park tax, at the first meeting following the official
21 announcement of the results of the election the municipal
22 officers shall:

23 (i) Take the necessary steps to levy and collect the
24 tax.

25 (ii) Appoint the board of directors of a tax-exempt
26 nonprofit organization under section 501(c)(3) of the
27 Internal Revenue Code of 1986 (Public Law 99-514, 26
28 U.S.C. § 501(c)(3)) whose purpose is to restore public
29 parks in partnership with government and the community to
30 have exclusive control of the public park tax revenue,

1 provided that the municipal officers may name
2 representatives to the board of directors, including the
3 mayor and a member of city council, and provided that all
4 revenue is used in accordance with subsection (d).

5 (b) The following shall apply:

6 (1) Subject to paragraph (2), the public park tax
7 established under this section shall be an annual tax which
8 shall remain in effect until another vote is taken to change
9 it.

10 (2) Municipal officers of a city of the second class
11 which approves the public park tax may increase the rate
12 without submitting the question to the voters.

13 (c) The public park tax shall be levied and collected in the
14 same manner as other taxes in the city of the second class and
15 shall be in addition to all other taxes, unless the city of the
16 second class incorporates the public park tax in the general
17 levy.

18 (d) The public park tax may not be used for any purpose
19 other than the establishment, restoration, improvement and
20 maintenance of aid to and programming in a public park.

21 Section 2. This act shall take effect immediately.