

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 297 Session of 2021

INTRODUCED BY DIAMOND, ROWE AND ZIMMERMAN, JANUARY 27, 2021

REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 2021

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled
 2 "An act relating to counties of the second class and second
 3 class A; amending, revising, consolidating and changing the
 4 laws relating thereto," in Allegheny Regional Asset District,
 5 further providing for imposition of sales and use tax.

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

8 Section 1. Section 3152-B(d) of the act of July 28, 1953
 9 (P.L.723, No.230), known as the Second Class County Code, is
 10 amended to read:

11 Section 3152-B. Imposition.--* * *

12 (d) (1) The tax authorized by subsections [(a), (b) and
 13 (c)] (a) and (b) may be imposed at a rate of [one per centum
 14 (1%).] thirty-two hundredths per centum (.32%). The tax
 15 authorized by subsection (c) may be imposed at a rate of one per
 16 centum (1%).

17 (2) The tax imposed by subsections [(a), (b) and (c)] (a)
 18 and (b) shall be uniform.

19 * * *

20 Section 2. The Secretary of the Commonwealth shall submit to

1 the Legislative Reference Bureau a notice for publication in the
2 Pennsylvania Bulletin if the General Assembly has enacted all of
3 the following:

4 (1) An act that repeals the exclusions from the tax
5 imposed under Article II of the act of March 4, 1971 (P.L.6,
6 No.2), known as the Tax Reform Code of 1971.

7 (2) An act that reduces the rate of tax imposed under
8 section 503(a) and (b) of the act of June 5, 1991 (P.L.9,
9 No.6), known as the Pennsylvania Intergovernmental
10 Cooperation Authority Act for Cities of the First Class, in a
11 manner that would result in the revenue generated by the tax
12 imposed under section 503(a) and (b) of the Pennsylvania
13 Intergovernmental Cooperation Authority Act for Cities of the
14 First Class, being revenue neutral, subject to the repeal of
15 exclusions described under paragraph (1), in comparison to
16 the amount generated in the prior fiscal year.

17 (3) An act that reduces the amount deposited into the
18 Public Transportation Trust Fund under 74 Pa.C.S. § 1506(c)
19 (1).

20 Section 3. This act shall take effect as follows:

21 (1) Section 2 of this act and this section shall take
22 effect immediately.

23 (2) The remainder of this act shall take effect upon
24 publication of the notice under section 2 of this act.