

regard for the present conditions and future needs and growth of the township.

Any maps or plans so submitted shall not be effective unless regularly approved and adopted by ordinance or resolution of the township commissioners, and after such approval and adoption shall be subject to revision and change from time to time as the township commissioners may deem expedient.

APPROVED—The 27th day of May, A. D. 1953.

JOHN S. FINE

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No. 31

AN ACT

To further amend the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," by further regulating the imposition of taxes under the provisions of said act, the limitations thereon, and the publication and filing of notices relative thereto.

Taxation.

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

Subsections A and E of section 1, act of June 25, 1947, P. L. 1145, as last amended by act of September 29, 1951, P. L. 1640, further amended.

Section 1. Subsections A and E of section 1 of the act, approved the twenty-fifth day of June, one thousand nine hundred forty-seven (Pamphlet Laws 1145), entitled, as amended, "An act empowering cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, townships of the second class, school districts of the second class, school districts of the third class and school districts of the fourth class to levy, assess, and collect or to provide for the levying, assessment and collection of certain additional taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers and employes to assess and collect such taxes; and permitting penalties to be imposed and enforced; providing an appeal from the ordinance or

resolution levying such taxes to the court of quarter sessions and to the Supreme Court and Superior Court," as last amended by the act, approved the twenty-ninth day of September, one thousand nine hundred fifty-one (Pamphlet Laws 1640), is hereby further amended to read as follows:

Section 1. A. Delegation of Taxing Powers and Restrictions Thereon.—The duly constituted authorities of the following political subdivisions: cities of the second class, cities of the second class A, cities of the third class, boroughs, towns, townships of the first class, school districts of the second class, school districts of the third class and school districts of the fourth class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect or provide for the levying, assessment and collection of such taxes on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, as they shall determine, except that such local authorities shall not have authority by virtue of this act (1) to levy, assess and collect or provide for the levying, assessment and collection of any tax on a privilege, transaction, subject, occupation or personal property which is now or does hereafter become subject to a State tax or license fee; or (2) to levy, assess or collect a tax on the gross receipts from utility service of any person or company whose rates and services are fixed and regulated by the Pennsylvania Public Utility Commission or on any public utility services rendered by any such person or company or on any privilege or transaction involving the rendering of any such public utility service; or (3) except on sales of admission to places of amusement or on sales or other transfers of title or possession of property, to levy, assess or collect a tax on the privilege of employing such tangible property as is now or does hereafter become subject to a State tax; or (4) to levy, assess and collect a tax on goods and articles manufactured in such political subdivision or on the by-products of manufacture, or on minerals, timber, natural resources and farm products produced in such political subdivision or on the preparation or processing thereof for use or market, or on any privilege, act or transaction related to the business of manufacturing, the production, preparation or processing of minerals, timber and natural resources, or farm products, by manufacturers, by producers and by farmers with respect to the goods, articles and products of their own manufacture, production or growth, or on any privilege, act or transaction relating to the business of processing by-products of manufacture, or on the transportation,

loading, unloading or dumping or storage of such goods, articles, products or by-products; (5) to levy, assess or collect a tax on salaries, wages, commissions, compensation and earned income of nonresidents of the political subdivision: Provided, That this limitation (5) shall apply only to school districts of the second, third and fourth classes; (6) to levy, assess or collect a tax on personal property subject to taxation by counties or on personal property owned by persons, associations and corporations specifically exempted by law from taxation under the county personal property tax law: Provided, That this limitation (6) shall not apply to cities of the second class.

Subject to the limitations prescribed in this act, the duly constituted authorities of townships of the second class may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect, or provide for the levying, assessment and collection of, any one or more of the following taxes, within the limits of such townships:

(1) A per capita tax upon individuals *not to exceed \$5*.

(1) A tax on sales involving the transfer of title of real property.

(3) A tax on admissions to places of amusement, athletic events and the like.

(4) A tax on the use or occupancy of house trailers suitable for living quarters.

No township shall levy a per capita tax for the same period for which it levies an occupation tax.

*Every ordinance or resolution which imposes a tax under the authority of this act shall impose such tax for one year only and shall be passed or adopted, if for a school district, during the period other school taxes are required by law to be levied and assessed by such district. Each ordinance and resolution shall state that it is enacted under the authority of the act of June twenty-fifth, one thousand nine hundred forty-seven (Pamphlet Laws 1145) and its amendments.*

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E. Limitations on Rates of Specific Taxes.—No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this subsection:

(a) Per capita, poll or other similar head taxes, \$10; except [in] by townships of the second class [\$5].

(b) On each dollar of the whole volume of business transacted by wholesale dealers in goods, wares and merchandise, 1 mill; by retail dealers in goods, wares and merchandise and by proprietors of restaurants or other places where food, drink and refreshments are

served, 1½ mills; except in cities of the second class, where rates shall not exceed 1 mill on wholesale dealers and 2 mills on retail dealers and proprietors. No such tax shall be levied on the dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise taken by any dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance.

(c) On wages, salaries, commissions and other earned income of individuals, 1%.

(d) On retail sales involving the transfer of title or possession of tangible personal property, 2%.

(e) On sales involving the transfer of title of real property, 1%.

(f) On admissions to places of amusement, athletic events and the like, 10%.

(g) On use or occupancy of house trailers suitable for living quarters, [in townships of the second class, \$10] \$2 per month. *No such tax shall be levied for the first thirty days in the trailer camp or parking lot. The payment of said tax shall not for rent control purposes be considered as part of the rent.*

If at any time two political subdivisions shall impose any one of the above taxes on the same person, subject, business, transaction or privilege, located within both such political subdivisions, during the same year or part of the same year, under the authority of this act, then the tax levied by a political subdivision under the authority of this act shall, during the time such duplication of the tax exists, except as hereinafter otherwise provided, be one-half of the rate, as above limited, and such one-half rate shall become effective by virtue of the requirements of this act from the day such duplication becomes effective without any action on the part of the political subdivision imposing the tax under the authority of this act. *When any one of the above taxes has been levied under the provisions of this act by one political subdivision and a subsequent levy is made either for the first time or is revived after a lapse of time by another political subdivision on the same person, subject, business, transaction or privilege at a rate that would make the combined levies exceed the limit allowed by this subsection, the tax of the second political subdivision shall not become effective until the end of the fiscal year for which the prior tax was levied, unless notice indicating its intention to make such levy is given to the first taxing body by the second taxing body as follows: (i) when the notice is given to a school district it shall be given at least forty-five (45) days prior to the last day fixed by law for the levy of its school taxes; (ii) when given to any other political subdivision it shall*

*be prior to the first day of January immediately preceding, or if a last day for the adoption of the budget is fixed by law, at least forty-five (45) days prior to such last day. It is the intent and purpose of this provision to limit rates of taxes referred to in this subsection so that the entire burden of one tax on a person, subject, business, transaction or privilege shall not exceed the limitations prescribed in this subsection: Provided, however, That any two political subdivisions which impose any one of the above taxes on the same person, subject, business, transaction or privilege during the same year or part of the same year may agree among themselves that, instead of limiting their respective rates to one-half of the maximum rate herein provided, they will impose respectively different rates, the total of which shall not exceed the maximum rate as above permitted.*

Subsection F of section 1 and section 2, said act, as amended by act of May 9, 1949, P. L. 898, further amended.

Section 2. Subsection F of section 1 and section 2 of said act, as amended by the act, approved the ninth day of May, one thousand nine hundred forty-nine (Pamphlet Laws 898), are hereby further amended to read as follows:

Section 1. \* \* \* \* \*

F. Filing of Certified Copies of Ordinances and Resolutions.—[A certified copy of each ordinance or resolution imposing a tax under the authority of this act which is adopted by a political subdivision shall be filed with the Bureau of Municipal Affairs of the Department of Internal Affairs within fifteen days after the same becomes effective.] *When an ordinance or a resolution is first passed or adopted by a political subdivision imposing a tax or license fee under the authority of this act, an exact printed or typewritten copy thereof, certified to by the secretary of the taxing body, shall be filed with the Bureau of Municipal Affairs of the Department of Internal Affairs within fifteen days after the same becomes effective. If such ordinance or resolution is again passed or adopted, imposing the same tax or license fee without substantial change for the year next following and thereafter from year to year, the secretary of the taxing body shall file with said bureau, within fifteen days after the new ordinance or resolution goes into effect, the following statement:*

“The 19 \_\_\_\_\_ ordinance (or resolution) which imposed a tax or license fee on \_\_\_\_\_ has been reenacted without substantial change for the year by the (City, etc.) \_\_\_\_\_

of the  
Certified to by: \_\_\_\_\_ ”  
.....  
Secretary

*The filing of the tax ordinance and of the statement as to the reenactment of a tax ordinance as herein required shall be made by registered mail with return receipt requested.*

*Any secretary or person acting as the clerk or secretary of the taxing body of any political subdivision during the meeting at which an ordinance or resolution imposing a tax or license fee is passed or adopted as herein provided, who shall fail to file the certified copy or statement relative thereto with the Bureau of Municipal Affairs as herein required, shall, upon summary conviction thereof in the county in which the political subdivision is located, be sentenced to pay a fine of not less than five dollars (\$5) nor more than twenty-five dollars (\$25) and the costs of prosecution.*

Section 2. Advertisement of Intention to Adopt Tax Ordinance or Resolution.—Prior to the passage of any ordinance or the adoption of any resolution imposing a tax or license fee under the authority hereunder granted, such political subdivision shall give notice of the intention to pass such ordinance or adopt such resolution. Such notice shall be given in addition to all other notices required by law to be given and shall set forth the substantial nature of the tax or license fee to be imposed by the proposed ordinance or resolution, the reason which, in the judgment of the officials of the subdivision, necessitates the imposition of the tax, and the amount of revenue estimated to be derived from the tax. Publication of such notice shall be made by advertisement once a week for three weeks in a newspaper of general circulation within such political subdivision if there is such newspaper and, if there is not, then such publication shall be made in a newspaper of general circulation within the county in which the advertising political subdivision is located.

*When any such ordinance or resolution is continued by being again passed or adopted, imposing the same tax or license fee without substantial change for the year next following or thereafter from year to year, the provisions of the ordinance need not be advertised as in other cases, but only a short notice shall be advertised stating that the ordinance of the preceding year which imposed a tax of (giving the rate and naming the subjects) has been reenacted without substantial change and the same tax imposed for the year.*

APPROVED—The 27th day of May, A. D. 1953.

JOHN S. FINE