

Section 3. This act shall take effect immediately.

APPROVED—The 11th day of August, A. D. 1967.

RAYMOND P. SHAFER

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No. 83

AN ACT

HB 1119

Amending the act of December 31, 1965 (P. L. 1257), entitled "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 including independent school districts, to levy, assess, collect or to provide for the levying, assessment and collection of certain taxes subject to maximum limitations for general revenue purposes; authorizing the establishment of bureaus and the appointment and compensation of officers, agencies and employes to assess and collect such taxes; providing for joint collection of certain taxes, prescribing certain definitions and other provisions for taxes levied and assessed upon earned income, providing for annual audits and for collection of delinquent taxes, and permitting and requiring penalties to be imposed and enforced, including penalties for disclosure of confidential information, 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," transferring certain powers and duties of the Department of Internal Affairs and Secretary of Internal Affairs to the Department of Community Affairs, and transferring records, appropriations, and equipment relative thereto.

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

Section 1. Sections 7 and 9, act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act," are amended to read:

Section 7. **Filing of Certified Copies of Ordinances and Resolutions.**—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] Department of Community 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] Department of Community Affairs, 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 certified 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] Department of Community 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 9. Register for Earned Income Taxes.—It shall be the duty of the [Secretary of Internal] Department of Community Affairs to have available an official continuing register supplemented annually of all earned income taxes levied under authority of this act. The register and its supplements, hereinafter referred to as the register, shall list such jurisdictions levying an earned income tax, the rate of the tax as stated in the tax levying ordinance or resolution, and the effective rate on resident and nonresident taxpayers, if different from the stated rate because of a coterminous levy, the name and address of the officer responsible for administering the collection of the tax and from whom information, forms for reporting and copies of rules and regulations are available. With each jurisdiction listed, all jurisdictions making coterminous levies shall also be noted and their tax rates shown.

Information for the register shall be furnished by the secretary of each taxing body to the [Secretary of Internal] Department of Community Affairs in such manner and on such forms as the [Secretary of Internal] Department of Community Affairs may prescribe. The information must be received by the [Secretary of Internal] Department of Community Affairs by certified mail not later than May 31 of each year to show new tax enactments, repeals and changes. Failure to comply with this date for filing may result in the omission of the levy from the register for that year. Failure of the [Secretary of Internal] Department of Community Affairs to receive information of taxes continued without change may be construed by the [secre-

tary] department to mean that the information contained in the previous register remains in force.

The [Secretary of Internal] Department of Community Affairs shall have the register with such annual supplements as may be required by new tax enactments, repeals or changes available upon request not later than July 1 of each year. The effective period for each register shall be from July 1 of the year in which it is issued to June 30 of the following year.

Employers shall not be required by any local ordinance to withhold from the wages, salaries, commissions or other compensation of their employes any tax imposed under the provisions of this act, which is not listed in the register, or make reports of wages, salaries, commissions or other compensation in connection with taxes not so listed: Provided, That if the register is not available by July 1, the register of the previous year shall continue temporarily in effect for an additional period not to exceed one year. The provisions of this section shall not affect the liability of any taxpayer for taxes lawfully imposed under this act.

Ordinances or resolutions imposing taxes on wages, salaries, commissions and other earned income of individuals under authority of this act may contain provisions requiring employers doing business within the jurisdiction of the political subdivision imposing the tax to withhold the tax from the compensation of those of their employes who are subject to the tax: Provided, That no employer shall be held liable for failure to withhold taxes or for the payment of withheld tax money to a political subdivision other than the political subdivision entitled to receive such money if such failure to withhold or such incorrect transmittal of withheld taxes arises from incorrect information as to the employe's place of residence submitted by the employe.

Section 2. All personnel, appropriations, allocations, contracts, agreements, equipment, files, obligations, documents and other material which relate to the administration and enforcement of the act of December 31, 1965 (P. L. 1257), known as "The Local Tax Enabling Act" as it applies to the Department of Internal Affairs and the Secretary of Internal Affairs are transferred to the Department of Community Affairs with the same force and effect as if the appropriations had been made to the Department of Community Affairs in the first instance, and said contracts, agreements and obligations of the said Department of Internal Affairs had been incurred or entered into by said Department of Community Affairs.

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