

No. 1993-77

AN ACT

HB 659

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," further providing for the jurisdiction of the coroner; providing authorization to certain counties and cities for creation of the Allegheny Regional Asset District as a special purpose areawide unit of local government; creating a governing board for the district; authorizing the district to finance and support civic, recreational, library, sports and other regional assets; empowering the district to issue bonds and notes; authorizing the district to enter into intergovernmental cooperation agreements regarding regional assets; authorizing the imposition of an additional tax on the sale and use of tangible personal property and services; creating a fund; providing for use of the revenues generated by the additional tax; providing for reduction of local taxes; and making repeals.

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

Section 1. Section 1236 of the act of July 28, 1953 (P.L.723, No.230), known as the Second Class County Code, amended December 17, 1990 (P.L.728, No.182), is amended to read:

Section 1236. Coroner's Investigations.—(a) The coroner having a view of the body shall investigate the facts and circumstances concerning deaths which appear to have happened within the county, **[regardless where the cause thereof may have occurred]** *and in all cases where an individual sustains injuries in one county and is transported for medical treatment to a medical facility in another county where he dies or is pronounced dead, the coroner of the county where the injuries were sustained shall view the body and investigate the facts and circumstances concerning the death,* for the purpose of determining whether or not an autopsy should be conducted or an inquest thereof shall be had, in the following cases:

(1) sudden deaths not caused by readily recognizable disease or wherein the case of death cannot be properly certified by a physician on the basis of prior (recent) medical attendance;

(2) deaths occurring under suspicious circumstances, including those where alcohol, drugs or other toxic substances may have had a direct bearing on the outcome;

(3) deaths occurring as a result of violence or trauma, whether apparently homicidal, suicidal or accidental (including, but not limited to, those due to mechanical, thermal, chemical, electrical or radiational injury, drowning, cave-ins and subsidences);

(4) any death in which trauma, chemical injury, drug overdose or reaction to drugs or medication or medical treatment, was a primary or secondary,

- direct or indirect, contributory, aggravating or precipitating cause of death;
- (5) operative and peri-operative deaths in which the death is not readily explainable on the basis of prior disease;
 - (6) any death wherein the body is unidentified or unclaimed;
 - (7) deaths known or suspected as due to contagious disease and constituting a public hazard;
 - (8) deaths occurring in prison, a penal institution or while in the custody of the police;
 - (9) deaths of persons whose bodies are to be cremated, buried at sea or otherwise disposed of so as to be thereafter unavailable for examination;
 - (10) sudden infant death syndrome; and
 - (11) stillbirths.
- (b) The purpose of the investigation shall be to determine the cause of any such death and to determine whether or not there is sufficient reason for the coroner to believe that any such death may have resulted from criminal acts or criminal neglect of persons other than the deceased.
- (c) As part of this investigation, the coroner shall determine the identity of the deceased and notify the next of kin of the deceased.

Section 2. The act is amended by adding an article to read:

ARTICLE XXXI-B

Allegheny Regional Asset District

(a) Preliminary Provision

Section 3101-B. Findings and Declaration of Policy.—(a) The General Assembly finds the following:

- (1) Supplemental sources of revenue are needed by municipalities in the southwestern region of this Commonwealth to finance programs of local tax relief.***
- (2) Supplemental sources of public and private revenue are required to preserve, improve and develop the region's civic, recreational, library, sports, cultural and other regional assets.***
- (3) Local governments in southwestern Pennsylvania lack the resources to adequately maintain, improve and modernize the region's civic, recreational, library, sports, cultural and other regional assets, the continued availability of which is vital to the economic growth and development of southwestern Pennsylvania, to the ability of the region to compete globally for visitors, residents and investment in jobs and to the health, welfare, education and quality of life of the citizens of the region.***
- (4) New methods of areawide intergovernmental cooperation, including the transfer of regional assets to private citizen-controlled organizations receiving public support, are essential to preserve and improve the region's civic, recreational, library, sports, cultural and other regional assets.***
- (5) In developing new methods of areawide intergovernmental cooperation to preserve and improve regional assets, every effort should be***

made to utilize to the maximum extent practicable the existing resources and capabilities of municipalities and private organizations in the region and to avoid the creation of new and duplicative bureaucracies responsible for employing individuals, owning property and executing contracts.

(b) It is hereby declared to be the policy of this Commonwealth to promote the health, welfare and quality of life of the citizens of southwestern Pennsylvania and to enhance economic development and employment in the region by authorizing the creation of the Allegheny Regional Asset District as a special purpose areawide unit of government.

Section 3102-B. Definitions.—The following words and phrases when used in this article shall be construed to have the following meanings:

“Board,” governing body of the district.

“City,” city of the second class.

“County,” county of the second class.

“District,” Allegheny Regional Asset District established under this article.

“District employe,” the chairman and members of the board of the district, counsel employed by the district, the chief administrative officer of the district and any employe with discretionary powers which may affect the outcome of the district’s decisions in relation to a private corporation or business or any employe who by virtue of the employe’s job function could influence the outcome of such a decision.

“Fund,” Allegheny Regional Asset District Sales and Use Tax Fund.

“Immediate family,” a parent, spouse, child, brother, sister or like relative-in-law.

“Initial year in which disbursements are received,” the first calendar year in which disbursements are received by qualified municipalities or the county under section 3157-B(b).

“Minority business enterprise,” a small business concern which is:

(1) A sole proprietorship, owned and controlled by a socially and economically disadvantaged individual.

(2) A partnership or joint venture controlled by socially and economically disadvantaged individuals in which fifty-one per centum (51%) of the beneficial ownership interest is held by socially and economically disadvantaged individuals.

(3) A corporation or other entity controlled by socially and economically disadvantaged individuals in which at least fifty-one per centum (51%) of the voting interest and fifty-one per centum (51%) of the beneficial ownership interest are held by socially and economically disadvantaged individuals.

“Party officer,” the following members or officers of any political party:

(1) A member of a national committee.

(2) A chairman, vice chairman, secretary, treasurer or counsel of a State committee or members of the executive committee of a State committee.

(3) A county chairman, vice chairman, counsel, secretary or treasurer of a county committee.

(4) A city chairman, vice chairman, counsel, secretary or treasurer of a city committee.

"Person," a business, individual, corporation, union, association, firm, partnership, committee, club or other organization or group of persons.

"Public employe," any individual employed by the Commonwealth or a political subdivision.

"Public officer," every person elected to any public office of Commonwealth government or any political subdivision of the Commonwealth.

"Public official," any elected or appointed official in the executive, legislative or judicial branch of Commonwealth government or any political subdivision of the Commonwealth. The term shall not include members of advisory boards who have no authority to expend public funds other than reimbursement for personal expenses or to otherwise exercise the power of the Commonwealth or any political subdivision of the Commonwealth. The term shall also not include any appointed official who receives no compensation other than reimbursement for actual expenses.

"Regional asset," a civic, recreational, library, sports or cultural facility or project designated as such by the district under this article.

"Socially and economically disadvantaged individuals," persons who are citizens of the United States and who are Black Americans, Hispanic Americans, Native Americans, Asian-Pacific Americans and other minorities or persons found to be disadvantaged by the Small Business Administration pursuant to the Small Business Act (Public Law 85-536, 15 U.S.C. § 631 et seq.).

"Women's business enterprise," a small business concern which is at least fifty-one per centum (51%) owned and controlled by women or, in the case of any publicly owned business, at least fifty-one per centum (51%) of the stock of which is owned by one or more women and whose management and daily business operations are controlled by one or more of the women who own it.

(b) Allegheny Regional Asset District

Section 3110-B. District Created.—(a) A body corporate and politic to be known as the Allegheny Regional Asset District is hereby authorized to be created by a county as a special purpose areawide unit of local government pursuant to section 7 of Article IX of the Constitution of Pennsylvania, exercising powers as a unit of local government under this article. The exercise by the district of the powers conferred by this act is hereby declared to be, and shall for all purposes be deemed and held to be, the performance of an essential public function.

(b) The district shall be deemed to be created upon the adoption of an ordinance imposing the additional sales and use tax as authorized by subarticle (e).

(c) Once established, the district shall continue in existence perpetually regardless of any actions by the city or the county, except that the district may be terminated pursuant to an intergovernmental cooperation agreement between the city and the county which transfers without impairment all of the administrative, managerial or financial functions exercised with respect to regional assets by the district to the city or the county.

(d) Members of the board shall not be liable personally on the bonds or other obligations of the district, and the rights of creditors shall be solely against the district. The district, itself or by contract, shall defend board members, and the district shall indemnify and hold harmless board members, whether currently employed by the district or not, against and from any and all personal liability, actions, causes of action and any and all claims made against them for whatever actions they perform within the scope of their duties as board members.

Section 3111-B. Governing Board.—*(a) The powers and duties of the district shall be exercised by a board that reflects the racial and ethnic diversity of the county and composed of the following members:*

(1) Four members appointed by the governing body of the county who shall serve at the pleasure of the governing body of the county and who shall be selected in the following manner:

(i) Two members who shall be selected from nominations made by the chairman of the board of county commissioners.

(ii) Two members who shall be selected from lists of nominees submitted by the members of the board of county commissioners other than the chairman. A separate list containing at least three nominees shall be submitted by each of the members of the board of county commissioners other than the chairman. One member of the board of the district shall be selected from each list of nominees.

(2) Two members appointed by the mayor of the city who shall serve at the pleasure of the mayor.

(3) One member appointed by the vote of at least five of the members appointed pursuant to paragraphs (1) and (2) from a list of nominees provided by regional economic and community development organizations.

(4) One nonvoting member appointed by the Governor who shall serve at the pleasure of the Governor.

(b) The term of office of members of the board appointed under subsection (a)(1) and (2) shall be coincident with the term of office of the appointing authority of the members and until their successors are appointed and qualified. The term of office of members of the board appointed under subsection (a)(3) shall be for a term of two years and until their successors are appointed and qualified. A person appointed to the board when a vacancy occurs during the term of office of a member of the board shall serve for the remainder of the term.

(c) The governing body of the county shall select one of the members of the board appointed under subsection (a)(1) as the interim chairman of

the district and shall, within ten (10) days of the effective date of the creation of the district, set a date, time and place for the initial organizational meeting of the board. The members shall elect from among themselves a chairman, vice chairman, secretary, treasurer and such other officers as they may determine. A member may hold more than one office of the board at any time. Members may serve successive terms as officers of the board.

(d) The board shall meet as frequently as it deems appropriate but at least once during each quarter of the fiscal year. In addition, a meeting of the board shall be called by the chairman if a request for a meeting is submitted to the chairman by at least two members of the board. A majority of the members appointed to the board shall constitute a quorum for the purpose of conducting the business of the board and for all other purposes, except that, for the purposes of making decisions regarding personnel matters, contracts and capital and operating budgets and deciding whether to enter into cooperation and support agreements with regional assets not included within the district's initial financial plan, an affirmative vote of at least six members of the board shall be required. The act of July 3, 1986 (P.L.388, No.84), known as the "Sunshine Act," shall apply to the board.

Section 3112-B. Powers and Duties.—(a) (1) The district, by entering into agreements with municipalities and persons providing for cooperation, shall accomplish the following purposes:

- (i) supporting and financing regional assets;*
- (ii) engaging in the oversight and coordination of regional assets; and*
- (iii) assuring the efficient and effective operation and development of regional assets.*

(2) The enumeration of purposes in clause (1) shall not be construed to limit the powers granted to the district under this article.

(b) The district is granted all powers necessary or convenient for the carrying out of its purposes, including the following:

- (1) To have continuing succession.*
- (2) To sue and be sued, implead and be impleaded, complain and defend in all courts.*
- (3) To adopt, use and alter at will a corporate seal.*
- (4) To make, enter into and award contracts with any person, association, partnership or corporation for the development, design, financing, construction, improvement, maintenance, operation, furnishing, fixturing, equipping and repair of regional assets or parts of regional assets.*
- (5) To conduct financial and performance reviews and audits of regional assets.*
- (6) To conduct long-term planning necessary for the efficient and effective operation and development of regional assets.*
- (7) To make bylaws for the regulation of its affairs and to promulgate rules, regulations and policies in connection with the performance of its*

functions and duties.

(8) (i) To borrow money for the purpose of paying the costs of any project and to evidence the same.

(ii) To make and issue negotiable bonds of the district and secure the payment of the bonds or any part of the bonds by pledge or deed of trust of all or any of its revenues, rentals, receipts and contract rights.

(iii) To make such agreements with the purchasers or holders of the bonds or with other obligees of the district in connection with any bonds, whether issued or to be issued, as the district shall deem advisable, which agreements shall constitute contracts with the holders or purchasers.

(iv) To obtain such credit enhancement or liquidity facilities in connection with any bonds as the district shall determine to be advantageous.

(v) To, in general, provide for the security for the bonds and for the rights of the holders of the bonds.

(9) To make, enter into and award contracts of every name and nature and to execute all instruments necessary or convenient for the carrying out of its business.

(10) To borrow money and accept grants and to enter into contracts, leases, subleases, licenses or other transactions with any Federal agency, State public body, political subdivision, person, association, partnership or corporation.

(11) To pledge, hypothecate or otherwise encumber any of its property, real, personal or mixed, tangible or intangible, and its revenues or receipts, including, but not limited to, any interest the district may have in any lease or sublease of regional assets or parts of regional assets.

(12) To procure such insurance containing such coverage, including, without limitation, insurance covering the timely payment in full of principal and interest on bonds of the district, in such amounts from such insurers as the district may determine to be necessary or desirable for its purposes.

(13) To invest its money.

(14) To cooperate with any Federal agency, State public body or political subdivision.

(15) To invest any funds not required for immediate disbursement in reserve or sinking funds.

(16) To appoint all officers, agents and employes required for the performance of its duties and fix and determine their qualifications, duties and compensation and retain or employ other agents or consultants. The board shall develop, implement and evaluate plans and process to assure that all persons are accorded equality of opportunity in employment and contracting by the board.

(17) To enroll its employes in a retirement system, including an existing retirement system of the county, city or other governmental entity.

(18) To appoint and fix the compensation of chief counsel and assistant

counsel, who shall not be required to be employes of the district, to provide it with legal assistance. Notwithstanding the provisions of 42 Pa.C.S. § 8525 (relating to legal assistance), the authority through its counsel shall defend actions brought against the authority and its officers and employes when acting within the scope of their official duties.

(19) To maintain an office in the county.

(20) To assist in the development and expansion of minority business enterprises and women's business enterprises.

(21) To do all acts and things necessary or convenient for the promotion of its purposes and the general welfare of the district and to carry out the powers granted to it by this act or any other acts.

(c) Limitations and conditions regarding operations.—Notwithstanding any purpose of the district or a general or specific power granted by this act or any other act, whether express or implied, the following limitations and conditions shall apply to the operations of the district:

(1) The district shall have no power to pledge the credit or taxing powers of the Commonwealth or any other government agency except the credit of the district nor shall any of the bonds of the district be deemed a debt or liability of the Commonwealth or of any other government agency, except as otherwise agreed by the Commonwealth or a government agency.

(2) Neither the Commonwealth nor any government agency except the district shall be liable for payment of the principal, interest or premium on any of the district's bonds, except as otherwise agreed by the Commonwealth or a government agency.

(3) Notwithstanding any provision of this act or any other act to the contrary or of any implication that may be drawn from this act or any other act, the Commonwealth and all other government agencies, except the district, shall have no legal or moral obligation for the payment of any expenses or obligations of the district, including, but not limited to, bond principal and interest, the funding or refunding of any reserve and any administrative or operating expenses whatsoever, except as otherwise agreed to by the Commonwealth or another government agency.

(4) Bonds of the district shall contain a prominent statement of the limitations set forth in this subsection and shall further recite that obligees of the district shall have no recourse, either legal or moral, to the Commonwealth or to any other government agency for payment of the bonds, except as otherwise agreed to by the Commonwealth or another government agency.

(5) The district shall not assume the responsibility of employing personnel directly engaged in the operation of regional assets but may enter into contracts with the city, county and other public and private organizations for the operation and financing of regional assets.

(d) The governing body of the district shall appoint a twenty-seven member advisory board composed of individual representatives of the broad range of community interests affected by the implementation of this article.

The advisory board shall serve to advise the governing body of the district in the administration of this article. Each member of the advisory board shall be appointed for a term of four years, except that thirteen of the initial members shall serve for three years.

Section 3113-B. Fiscal Year.—The fiscal year of the district shall commence on January 1 of each year and end on December 31 of each year, except as otherwise provided by the board.

Section 3114-B. Initial Financial Plan.—(a) Immediately upon the creation of the district, the board shall commence the negotiation of cooperation and support agreements with the owners and operators of regional assets under subarticle (c). The agreements shall include the following provisions:

(1) Agreements regarding the governance and operation of regional assets.

(2) Commitments regarding the level of financial support for the regional assets that will be provided by the district, the city, the county, other municipalities and other public and private organizations.

(3) Long-term plans for the financing, development and operation of regional assets.

(4) Performance and financial goals, objectives and standards for the operation of regional assets.

(5) Assurances that adequate measures will be undertaken to maintain and improve regional assets.

(6) Assurances that the operating and capital budgeting for regional assets will occur in a financially responsible manner.

(7) Provisions for public involvement in the activities of regional assets and for participation by the district, the county, the city and other municipalities, as appropriate, in decisions regarding the operations and development of regional assets.

(8) Access by the district to financial information regarding the overall activities of the regional assets.

(b) Prior to the start of the initial operational fiscal year for the district, the board shall adopt an operating and capital budget based upon cooperation and support agreements executed with the owners and operators of regional assets. The budget shall estimate the total revenues required for the operating and capital expenses of the district and the amount of any revenues to be received by the district under subarticle (e).

(c) The cooperation and support agreement executed with the owner and operator of each regional asset shall set forth a minimum level of financial support for the regional asset that will be provided by the district in each of the first ten fiscal periods of the district, unless the regional asset ceases operations at the option of its owner and operator. The minimum level of financial support for a regional asset shall be not less than the financial support for the regional asset provided by the county and the city during calendar year 1992. In the event that the minimum funding

levels cannot be satisfied because of the lack of adequate resources, the minimum levels of funding for all regional assets shall be reduced by an equal fraction so as to ensure that total obligations do not exceed total revenues available to the district. Additional commitments of funds from sources other than the district on a pro rata basis may be required by the district for any financial support provided to regional assets above the minimum funding levels. Financial support shall include indirect costs when supported by an indirect cost study completed by an independent accounting firm. Indirect costs may include charges for such services as payroll, accounting, legal services, printing, vehicle repair and other reasonable and necessary overhead functions.

(d) The board shall conduct public hearings and meetings regarding proposed cooperation and support agreements and any amendments to cooperation and support agreements.

(e) As used in this section, the term "financial support" means the direct commitment of moneys for the support of regional assets, including payments for debt service, and the costs of compensation and benefits for employes predominantly engaged in providing direct services for the operation of a specific regional asset.

Section 3115-B. Capital Budget.—(a) At least ninety (90) days before commencement of the ensuing fiscal year of the district, the board shall cause to be prepared and submitted to it a recommended capital budget. The capital budget shall show in detail the capital expenditures to be made or incurred in the next fiscal year which are to be financed from funds subject to control or appropriation by the board. No later than the date of the adoption of the annual operating budget, the board shall, by a majority vote of its members, adopt a capital budget. A capital development agreement shall be executed with each regional asset for each capital project of the asset financed or supported by the district.

(b) At least one per centum (1%) of the funds made available to the district by taxes levied within the county shall be made available for capital projects undertaken within regional parks located within the boundaries of the city, and at least one per centum (1%) of the funds made available to the district shall be made available for capital projects undertaken within regional parks located within the county but outside of the city.

(c) The board shall conduct public hearings and meetings regarding capital budget requests of regional assets and the proposed annual capital budget of the district.

Section 3116-B. Operating Budget.—(a) At least ninety (90) days before commencement of the ensuing fiscal year of the district, the board shall cause to be prepared and submitted to it a recommended operating budget. The operating budget shall set forth the estimated receipts and revenues of the district during the next fiscal year. The board shall, at least thirty (30) days before the end of the fiscal year, adopt, by a majority vote of its members, an operating budget for the next fiscal year. An annual funding

agreement shall be executed with each regional asset allocated funds pursuant to the operating budget.

(b) The board shall conduct public hearings and meetings regarding the operating budget requests of regional assets and the proposed annual operating budget of the district.

Section 3117-B. Restrictions Upon Activities of Board Members and Employees.—A member of the board or a district employe shall not, concurrent with the member's or employe's position with the district, be a party officer, public officer, public official, public employe or a member of the immediate family of a party officer, public officer or public official.

Section 3118-B. Annual Report.—The board of the district shall, no later than July 1 of each year, prepare a comprehensive annual report of its activities and operations for the previous year, make the report available to the city, the county, other municipalities within the county, regional assets and other interested groups and organizations and conduct public meetings and hearings to receive public comments and recommendations regarding the activities and operations of the board.

Section 3119-B. External Audit.—The board shall provide for an annual audit of district fiscal and other records, including documentation of employment practices and actions taken by the board to develop and expand minority business enterprises and women's business enterprises, by an independent certified public accounting firm.

(c) Regional Assets

Section 3130-B. Designation of Assets.—(a) The district may assume the financial functions of the city and county with respect to the support of regional civic facilities, regional parks, regional libraries, professional sports facilities, regional cultural facilities and other organizations and properties vital to the quality of life of the region.

(b) The district shall not provide financial support for the following:

(1) Any health care facility or institution which predominantly provides elementary, secondary or higher education or other training.

(2) Any park which contains fewer than two hundred (200) acres, except for linear parks located in more than one city, township, borough or home rule municipality, other than the county.

(3) Any asset which fails to serve a significant number of persons who are not residents of the city, borough or township within which the asset is located.

(4) Any library which is not a regional library resource center, a district library center or which is not part of a library system serving multiple municipalities.

Section 3131-B. Cooperation and Support Agreements.—The district shall execute cooperation and support agreements governing civic facilities, parks, libraries and sports facilities supported by the district. The agreements shall be executed by the district, the city and the county to the extent the municipalities have contributed to the support of the regional

assets or where regional assets are located within their boundaries and by any other person who owns, operates or manages a regional asset. The agreements shall set forth the manner in which the district will assume the financial functions of the city and county with respect to the support of the regional assets. Each cooperation and support agreement shall provide for comprehensive periodic financial reviews and audits of the regional asset and may provide for a performance review and audit of the regional asset.

(d) Bonds and Funds of District

Section 3140-B. Bonds.—*The district may authorize issues of bonds, sell bonds, use net proceeds of bond sales, refund bonds, adopt pledges, mortgages, covenants, indentures and trusts, exercise remedies and confer additional remedies upon persons holding bonds in the same manner as provided by sections 7 through 10 of the act of June 27, 1986 (P.L.267, No.70), known as the “Pennsylvania Convention Center Authority Act.”*

Section 3141-B. Governmental Immunity.—*It is hereby declared to be the intent of the General Assembly that the district created under this article and its officers, officials and employes shall enjoy governmental immunity except as provided by and subject to the provisions of 42 Pa.C.S. Ch. 85 Subchs. A (relating to general provisions) and C (relating to actions against local parties).*

Section 3142-B. Funds of District.—*All moneys of the district from whatever source derived shall be paid to the treasurer of the district and invested in the same manner as is provided for in section 13(a) through (d) of the act of June 27, 1986 (P.L.267, No.70), known as the “Pennsylvania Convention Center Authority Act.”*

Section 3143-B. Transfer of Funds.—*(a) (1) The city and county may and are hereby authorized to make grants from current revenues to the district and to assist in defraying the costs of managing, operating, maintaining, financing and servicing the debt of regional assets or parts of regional assets, to enter into long-term agreements providing for payment of the costs and to enter into long-term leases or subleases as lessee or sublessee of all or part of a regional asset.*

(2) Obligations of the city and county to make grants or lease or sublease payments to the district shall not, even if based on debt obligations of the district, constitute debts of the city and county within the meaning of any constitutional or statutory provision and shall be payable only to the extent that current revenues of the city and county are available.

(3) The city and county may issue general obligation bonds for the purpose of obtaining funds for the acquisition or improvement of regional assets or parts of regional assets.

(b) The Commonwealth may contribute to the capital costs of constructing regional assets by the issuance of Commonwealth bonds and notes under Article XVI-B of the act of April 9, 1929 (P.L.343, No.176), known as “The Fiscal Code.” A project undertaken by the district is hereby deemed to be a redevelopment assistance project under which capital funds

of the Commonwealth may be expended under the provisions of the act of May 20, 1949 (P.L.1633, No.493), known as the "Housing and Redevelopment Assistance Law," and, notwithstanding any provisions of the Housing and Redevelopment Assistance Law, the Department of Community Affairs is hereby authorized to make capital grants directly to the district in furtherance of this article.

Section 3144-B. Pledge of Revenues by District and Commonwealth.—In addition to the remedies of obligees of the district provided by sections 3140-B and 3141-B, the district is expressly authorized to pledge all or any part of the net revenues of additional sales and use tax revenues in connection with the issuance of bonds or the incurring of obligations under leases in order to secure the payment of the bonds and obligations. The Commonwealth, with the signature of the Governor and the State Treasurer, may also pledge the revenues in support of or in connection with the issuance of bonds or the incurring of obligations under leases by the district in order to further secure the payment of the bonds and obligations.

(e) Additional Sales and Use Tax

Section 3150-B. Definitions.—The following words and phrases as used in this subarticle shall be construed to have the following meanings:

"Department," the Department of Revenue of the Commonwealth.

"Tax," the tax authorized to be imposed by the county under this subarticle.

Section 3151-B. Construction.—The tax imposed by the governing body of the county under this subarticle shall be in addition to any tax imposed by the Commonwealth under Article II of the act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971." Except for the differing situs provisions under section 904, the provisions of Article II of the Tax Reform Code of 1971 shall apply to the tax.

Section 3152-B. Imposition.—(a) The governing body of the county may levy and assess upon each separate sale at retail of tangible personal property or services, as defined in Article II of the act of March 4, 1971 (P.L.6, No.2), known as the "Tax Reform Code of 1971," within the boundaries of the county, a tax on the purchase price. The tax shall be collected by the vendor from the purchaser and shall be paid over to the Commonwealth as provided in this subarticle.

(b) In any county within which the tax authorized in subsection (a) is imposed, there shall be levied, assessed and collected upon the use, within the county, of tangible personal property purchased at retail and on services purchased at retail as defined in Article II of the "Tax Reform Code of 1971," a tax on the purchase price. The tax shall be paid over to the Commonwealth by the person who makes the use. The use tax imposed under this subarticle shall not be paid over to the Commonwealth by any person who has paid the tax imposed by subsection (a) or has paid the tax imposed by this subsection to the vendor with respect to the use.

(c) *In any county within which a tax authorized by subsection (a) is imposed, there shall be levied, assessed and collected an excise tax on the rent upon every occupancy of a room or rooms in a hotel in the county. The tax shall be collected by the operator or owner from the occupant and paid over to the Commonwealth.*

(d) (1) *The tax authorized by subsections (a), (b) and (c) may be imposed at a rate of one per centum (1%).*

(2) *The tax imposed by subsections (a), (b) and (c) shall be uniform.*

(e) *The tax imposed under subsection (a) shall be computed in the manner set forth in section 503(e) of the act of June 5, 1991 (P.L.9, No.6), known as the "Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class."*

Section 3153-B. Situs.—The situs of sales at retail or uses, including leases, of motor vehicles, aircraft, motorcraft and utility services shall be determined in the manner specified by section 504 of the act of June 5, 1991 (P.L.9, No.6), known as the "Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class."

Section 3154-B. Licenses.—A license for the collection of the tax imposed by this subarticle shall be issued in the same manner as is provided for in section 505 of the act of June 5, 1991 (P.L.9, No.6), known as the "Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class."

Section 3155-B. Rules and Regulations; Collection Costs.—(a) Rules and regulations shall be applicable to the taxes imposed under section 3152-B in the same manner as is provided for in section 506(1) and (2) of the act of June 5, 1991 (P.L.9, No.6), known as the "Pennsylvania Intergovernmental Cooperation Authority Act for Cities of the First Class."

(b) *The department, to cover its costs of administration, shall be entitled to retain a sum equal to costs of collection and shall inform the district in writing monthly of the sum retained and the costs of collection reimbursed. To provide a timely forecast and assure consideration of the sum retained, the department shall estimate its costs of collection for the next succeeding fiscal year and provide the estimate, with all supporting detail, to the district. When the annual operating budget for the department is submitted to the General Assembly, the department shall also submit to the chairman and minority chairman of the Appropriations Committee of the Senate and to the chairman and minority chairman of the Appropriations Committee of the House of Representatives the actual sums retained for costs of collection in the preceding fiscal year, together with all supporting details.*

Section 3156-B. Procedure and Administration.—(a) The governing body of the county, in order to impose the tax authorized by section 3152-B, shall adopt an ordinance which shall refer to this subarticle. Prior to adopting an ordinance imposing the tax authorized by section 3152-B, the governing body of the county shall give public notice of its intent to adopt the ordinance in the manner provided by section 4 of the act of December

31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act," and shall conduct at least one public hearing regarding the proposed adoption of the ordinance. Notwithstanding any provision of law to the contrary, the tax may be adopted either prior to or during the fiscal year of the county or prior to or after the adoption of the annual budget for the county. If the tax takes effect after January 1 of any year, any disbursements received by the district, qualified municipalities or the county under section 3157-B(b) during the first calendar year in which the tax is in effect shall be deposited into budgetary reserve accounts for the district, any qualified municipalities or the county. Amounts deposited into budgetary reserve accounts may be budgeted for use in the next full fiscal year period by the district, any qualified municipalities or the county in the manner provided by this article or may be retained in budgetary reserve accounts, without lapsing, for use during unanticipated fiscal emergencies as provided by ordinances adopted by the district, any qualified municipalities or the county. Funds retained in budgetary reserve accounts for unanticipated fiscal emergencies shall not be subject to the requirements of this article regarding the utilization of disbursements.

(b) A certified copy of the ordinance imposing the tax shall be delivered to the department no later than ninety (90) days prior to the effective date of the ordinance.

(c) A certified copy of a repeal ordinance shall be delivered to the department at least thirty (30) days prior to the effective date of the repeal.

Section 3157-B. Dedication and Disbursement.—(a) There is hereby created the Allegheny Regional Asset District Sales and Use Tax Fund. The State Treasurer shall be custodian of the fund which shall be subject to the provisions of law applicable to funds listed in section 302 of the act of April 9, 1929 (P.L.343, No.176), known as "The Fiscal Code." Taxes imposed under section 3152-B shall be received by the department and paid to the State Treasurer and, along with interest and penalties less any collection costs allowed under this subarticle and any refunds and credits paid, shall be credited to the fund not less frequently than every two weeks. During any period prior to the credit of moneys to the fund, interest earned on moneys received by the department and paid to the State Treasurer under this subarticle shall be deposited into the fund. All moneys in the fund, including, but not limited to, moneys credited to the fund under this section, prior year encumbrances and the interest earned thereon, shall not lapse or be transferred to any other fund, but shall remain in the fund and must be used exclusively as provided in this section. Pending their disbursement, moneys received on behalf of or deposited into the fund shall be invested or reinvested as are other moneys in the custody of the State Treasurer in the manner provided by law. All earnings received from the investment or reinvestment of the moneys shall be credited to the fund.

(b) On or before the tenth day of every month, the State Treasurer shall make the following disbursements on behalf of the county imposing the tax

out of the moneys which are, as of the last day of the previous month, contained in the fund:

(1) One-half of the moneys to the district for use by it in the manner provided by this article, provided that the district shall not utilize more than one per centum (1%) of the moneys received by the district for the purpose of administrative expenses.

(2) One-fourth of the moneys to qualified municipalities for use by the municipalities in the manner provided by this article.

(3) One-fourth of the moneys to the county for use by the county in the manner provided by this article.

**(f) Local Tax Relief and Assistance
to Local Governments**

Section 3170-B. Assistance to Local Governments.—(a) The State Treasurer shall distribute disbursements to qualified municipalities in the manner provided in this section. Each qualified municipality shall receive a portion of the total disbursement to qualified municipalities which is equal to the total disbursement to qualified municipalities multiplied by the ratio of weighted tax revenues of the municipality divided by the sum of the weighted tax revenues of all qualified municipalities located in the county.

(b) Municipalities qualified to receive disbursements under this section are municipalities located within the county, other than the county, which:

(1) (i) impose an earned income tax at a rate equal to or greater than one-fourth of one per centum (.25%) under the act of December 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act," and a real property tax; or

(ii) impose a real property tax as expressed in total mills reported to the Department of Community Affairs equal to or greater than seventy-five per centum (75%) of the allowable general purpose millage rate under the applicable municipal code or, if the municipality has adopted a home rule charter or optional plan under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law," the code under which the municipality was governed prior to adoption of the home rule charter or optional plan; and

(2) not later than sixty (60) days after the governing body of the county gives public notice of its intention to adopt an ordinance under section 3156-B(a), adopt a municipal resolution urging the county to create the district and adopt the tax.

(c) Municipalities which are not qualified municipalities because of the failure to adopt a timely resolution may, not sooner than thirty-six (36) months following adoption of an ordinance imposing the tax, become qualified municipalities by adopting resolutions indicating that the municipalities support imposition of the tax authorized by subarticle (e), urge its continuation and intend to accept disbursements as provided by this section.

(d) For the purpose of this section, weighted tax revenues are total tax

revenues from all sources of a municipality divided by the ratio of its per capita market value to the per capita market value of its county. The per capita market value means the total market value of all real property divided by population as determined by the most recent decennial census. Calculations of weighted tax revenues shall be made by the Department of Community Affairs and certified to the State Treasurer based upon information reported to the Department of Community Affairs by municipalities within its boundaries, subject to review, verification and approval by the Department of Community Affairs.

Section 3171-B. Tax Relief.—(a) (1) *The county and the city shall utilize the disbursements received from the State Treasurer under section 3157-B(b) in the first full calendar year in which the disbursements are received for the reduction of local taxes.*

(2) Effective January 1 of the first full calendar year in which disbursements are received pursuant to section 3157-B(b), the county and the city shall repeal any tax imposed upon personal property.

(3) Effective January 1 of the first full calendar year in which disbursements are received pursuant to section 3157-B(b), the city shall reduce to an amount not to exceed five per centum (5%) the tax on admissions to places of amusement, athletic events and the like and on motion picture theaters.

(4) The county and the city shall utilize all or a portion of revenues remaining from disbursements received pursuant to section 3157-B(b) after reducing taxes as provided by clauses (1) and (2) for the implementation of programs under the act of December 13, 1988 (P.L.1190, No.146), known as the "First and Second Class County Property Tax Relief Act," for longtime senior citizen owner occupants of personal residences. Property eligible for tax relief under this clause shall be limited to a primary personal residence owned by a single person age 65 or older or by married persons if either spouse is 65 years of age or older. Tax relief provided pursuant to this clause shall be limited to persons eligible for property tax rebates under the act of March 11, 1971 (P.L.104, No.3), known as the "Senior Citizens Rebate and Assistance Act."

(b) (1) Municipalities other than the county and the city shall utilize at least two-thirds of the disbursements received under section 3157-B(b) in the first full calendar year in which the disbursements are received for the reduction of local taxes.

(2) Municipalities other than the county and the city shall utilize all or a portion of disbursements received for the purpose of reducing local taxes for the implementation of programs for real property tax relief as provided by subsection (a)(4).

(3) Municipalities in counties of the second class, other than the county and the city, which do not impose a tax upon personal property on the effective date of this amendatory act are prohibited from imposing such a tax thereafter.

Section 3172-B. Contributions to Councils of Government.—Beginning in the second full calendar year in which disbursements are received from the State Treasurer under section 3157-B and in each year thereafter, municipalities other than the county and the city shall contribute an amount equal to at least twenty-five per centum (25%) of the increase in the amount of such disbursements received in excess of the prior-calendar year to entities or organizations created pursuant to the act of July 12, 1972 (P.L.762, No.180), referred to as the Intergovernmental Cooperation Law, including councils of government. The contributions made pursuant to this section shall not be used to offset or reduce other contributions made to councils of government or other intergovernmental entities or organizations.

Section 3173-B. Reimbursement to School Districts of the First Class A.—Except as otherwise provided by statute, any loss of revenue to a school district of the first class A resulting from the repeal of the act of June 20, 1947 (P.L.733, No.319), entitled, as amended, “An act to provide revenue in school districts of the first class A by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, school treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties,” in section 3(a) shall be reimbursed to such school district by the city of the second class on an annual basis. The amount of reimbursement shall be the budgeted amount of revenue included in the 1994 fiscal year budget for the school district.

Section 3. (a) The act of June 20, 1947 (P.L.733, No.319), entitled, as amended, “An act to provide revenue in school districts of the first class A by imposing a temporary tax upon certain classes of personal property; providing for its levy and collection; conferring and imposing powers and duties on the county assessing authority, board of revision of taxes, receiver of school taxes, school treasurer, board of public education in such districts and courts; providing for compensation to certain officers, and employes and imposing penalties,” is repealed effective January 1 of the first full calendar year in which disbursements are received by the city of the second class pursuant to section 3157-B(b) of the act.

(b) Section 8(6) of the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, is repealed insofar as it is inconsistent with this act.

(c) All other acts and parts of acts are repealed insofar as they are inconsistent with this act.

Section 4. This act shall take effect in 60 days.

APPROVED—The 22nd day of December, A.D. 1993.

ROBERT P. CASEY