
Report of the Committee of Conference on Senate Bill No. 486

To the Members of the Senate and House of Representatives:

We, the undersigned, Committee of Conference on the part of the Senate and House of Representatives for the purpose of considering Senate Bill No. 486, entitled "An act amending the act of June 25, 1947 (P. L. 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; * * *, placing a limitation on flat rate occupation privilege taxes levied by any political subdivision and prescribing the effective date of taxes levied for the first time by any political subdivision limiting appeals by taxpayers to such first tax levies."

Respectfully submit the following bill as our report:

WILLIAM J. LANE,

JOHN H. DEVLIN,

GEORGE B. STEVENSON

(Committee on the part of the Senate.)

RICHARD L. ADAMS,

JULIAN POLASKI,

DANIEL F. McDEVITT,

(Committee on the part of the House of Representatives.)

AN ACT

Amending the act of June 25 1947 (P. L. 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” placing a limitation on flat rate occupation and occupational privilege taxes levied by any political subdivision and prescribing the effective date of taxes levied for the first time by any political subdivision limiting appeals by taxpayers to such first tax levies

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

1 Section 1 Subsection e of section 1 act of June 25 1947 (P L 1145)
2 entitled as amended "An act empowering cities of the second class cities of
3 the second class A cities of the third class boroughs towns townships of
4 the first class townships of the second class school districts of the second
5 class school districts of the third class and school districts of the fourth
6 class to levy assess and collect or to provide for the levying assessment
7 and collection of certain additional taxes subject to maximum limitations
8 for general revenue purposes authorizing the establishment of bureaus
9 and the appointment and compensation of officers and employes to assess
10 and collect such taxes and permitting penalties to be imposed and on-
11 forced providing an appeal from the ordinance or resolution levying
12 such taxes to the court of quarter sessions and to the Supreme Court
13 and Superior Court" is amended by adding after clause (g) a new clause
14 to read

15 Section 1 * * *

16 e Limitations on Rates of Specific Taxes No taxes levied under the
17 provisions of this act shall be levied by any political subdivision on the
18 following subjects exceeding the rates specified in this subsection

1 * * *

2 (h) Flat rate occupation and occupational privilege taxes not using a
3 millage or percentage as a basis \$10

4 * * *

5 Section 2 Section 3 of the act amended May 9 1949 (P L 898) is
6 amended to read

7 Section 3 Appeals by Taxpayers No tax levied for the first time by
8 any political subdivision to which this act applies shall [in any event]
9 go into effect until thirty days from the time of the adoption of the
10 ordinance or resolution levying the tax Within said thirty days tax-
11 payers representing 25% or more of the total valuation of real estate
12 in the political subdivision as assessed for taxation purposes or taxpayers
13 of the political subdivision not less than 25 in number aggrieved by
14 the ordinance or resolution shall have the right to appeal therefrom to
15 the court of quarter sessions of the county upon giving bond with
16 sufficient security in the amount of five hundred dollars (\$500) approved
17 by the court to prosecute the appeal with effect and for the payment
18 of costs The petition shall set forth the objections to the tax and the
19 facts in support of such objections and shall be accompanied by the
20 affidavit of at least five of the petitioners that the averments of the

1 petition are true and the petition is not filed for the purpose of delay

2 No such appeal shall act as a supersedeas unless specifically allowed
3 by the court to which the appeal is taken or a judge thereof

4 Immediately upon the filing of any such petition the petitioners
5 shall serve a copy of the petition and any rule granted by the court
6 upon the president chairman secretary or clerk of the legislative body
7 levying the tax

8 The court shall fix a day for a hearing not less than 15 days nor
9 more than 30 days after the filing of the petition Notice of the time
10 of such hearing shall be given to all interested parties as the court shall
11 direct The court shall promptly hear and dispose of the appeal

12 It shall be the duty of the court to declare the ordinance and
13 the tax imposed thereby to be valid unless it concludes that the
14 ordinance is unlawful or finds that the tax imposed is excessive or
15 unreasonable but the court shall not interfere with the reasonable dis-
16 cretion of the legislative body in selecting the subjects or fixing the
17 rates of the tax The court may declare invalid all or any portion of the
18 ordinance or of the tax imposed or may reduce the rates of tax

19 Any party to the proceeding shall have the right to appeal from
20 the decision of the court of quarter sessions to the Supreme or Superior

1 Court as in other cases but such appeal shall be taken within 30 days
2 from the time the decree of the court was entered and not thereafter
3 Any two or more parties may join in such appeal

4 Section 3 This act shall take effect immediately but section 1 shall
5 not apply to any political subdivision which has prior to the effective
6 date of this act adopted an ordinance imposing a flat rate occupation or
7 occupational privilege tax in excess of \$10 until the end of the fiscal year
8 of the political subdivision current on the effective date of this act

We certify that this bill has passed the Senate and the House of
Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor