
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **460** Session of
1961

INTRODUCED BY MESSRS. VAN SANT AND ROONEY,
APRIL 4, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
APRIL 4, 1961.

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

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

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" allowing a credit on taxes imposed by a political subdivision for certain taxes paid in another political subdivision

The General Assembly of the Commonwealth of Pennsylvania

hereby enacts as follows

- 1 Section 1 The act of June 25 1947 (P L 1145) entitled as amended
- 2 "An act empowering cities of the second class cities of the second class
- 3 A cities of the third class boroughs towns townships of the first class
- 4 townships of the second class school ditricts of the second class school
- 5 districts of the third class and school districts of the fourth class to
- 6 levy assess and collect or to provide for the levying assessment and
- 7 collection of certain additional taxes subject to maximum limitations for
- 8 general revenue purposes authorizing the establishment of burcaus and
- 9 the appointment and compensation of officers and employes to assess and

1 collect such taxes and permitting penalties to be imposed and enforced
2 providing an appeal from the ordinance or resolution levying such
3 taxes to the court of quarter sessions and to the Supreme Court and
4 Superior Court" is amended by adding after section 5 a new section
5 to read

6 Section 5.1 If at any time two or more political subdivisions im-
7 pose any tax under the authority of this act upon the business trans-
8 action or privilege of selling transporting or delivering gas oil fuel or
9 other related products and the tax is paid in the political subdivision
10 where the principal place of business is located or where the greater
11 amount of business is transacted the amount of said tax paid in that
12 political subdivision shall be allowed as a credit on account of a similar
13 tax imposed by another political subdivision upon the business trans-
14 action or privilege of selling transporting or delivering gas oil fuel or
15 other related products

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