

property of the taxes due the township

Section 2. This act shall take effect immediately.

APPROVED—The 19th day of August, A. D. 1965.

WILLIAM W. SCRANTON

No. 193

AN ACT

HB 941

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," providing that no tax shall be levied, assessed, or collected on admissions to motion picture theaters, except in cities of the second class.

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

Section 1. The first paragraph of subsection A of section 1, 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," amended September 23, 1961 (P. L. 1606), is amended to read:

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, townships of

the second 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 as they shall determine to be paid by the transferor or transferee as determined by the taxing authority upon the transfer of real property, or of any interest in real property, situate within such political subdivisions regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfers take place and on persons, transactions, occupations, privileges, subjects and personal property within the limits of such political subdivisions, 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 the transfer of real property when the transfer is by will or the intestate laws of this Commonwealth or 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; (7) to levy, assess or collect a tax on membership in or membership dues, fees or assessments of charitable, religious, beneficial or non-profit organizations including but not limited to sportsmen's, recreational, golf and tennis clubs, girl and boy scout troops and councils; (8) to levy, assess or collect any tax on a mobilehome or house trailer subject to a real property tax unless the same tax is levied, assessed and collected on other real property in the political subdivision; (9) to levy, assess, or collect a tax on admissions to motion picture theaters: Provided, That this limitation (9) shall not apply to cities of the second class.

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Section 2. Clause (f), subsection E of section 1 of the act, amended June 28, 1955 (P. L. 197), is amended to read:

Section 1. * * *

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:

* * *

(f) On admissions to places of amusement, athletic events and the like, and on motion picture theaters in cities of the second class, 10%.

* * *

Section 3. This act shall take effect January 1, 1966.

APPROVED—The 20th day of August, A. D. 1965.

WILLIAM W. SCRANTON

No. 194

AN ACT

HB 585

Amending the act of June 22, 1937 (P. L. 1987) entitled, as amended, "An act to preserve and improve the purity of the waters of the Commonwealth for the protection of public health, animal and aquatic life, and for industrial consumption, and recreation; empowering and directing the creation of indebtedness or the issuing of non-debt revenue bonds by political subdivisions to provide works to abate