

No. 1983-6

AN ACT

HB 219

Amending the act of August 24, 1961 (P.L.1135, No.508), entitled "An act imposing a tax for general public school purposes in school districts of the first class A on salaries, wages, commissions and other compensation earned by residents thereof, and on the net profits earned from businesses, professions or other activities conducted by residents thereof; providing for its levy and collection; requiring the filing of declarations and returns and the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; conferring and imposing powers and duties on boards of public education and school treasurers in such districts; providing for the administration and enforcement of the act and imposing penalties for violation thereof," providing for the filing of annual returns.

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

Section 1. Section 3 of the act of August 24, 1961 (P.L.1135, No.508), entitled "An act imposing a tax for general public school purposes in school districts of the first class A on salaries, wages, commissions and other compensation earned by residents thereof, and on the net profits earned from businesses, professions or other activities conducted by residents thereof; providing for its levy and collection; requiring the filing of declarations and returns and the giving of information by employers and by those subject to the tax; imposing on employers the duty of collecting the tax at source; conferring and imposing powers and duties on boards of public education and school treasurers in such districts; providing for the administration and enforcement of the act and imposing penalties for violation thereof," is amended by adding a subsection to read:

Section 3. Declaration and Payment of Tax.—

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(c) Notwithstanding any of the aforementioned requirements concerning the declaration and payment of taxes under this act, every person subject to the tax imposed by this act, whether said tax is collected at source by the person's employer or is otherwise paid by the taxpayer, shall file an annual return showing the amount of tax due upon the taxpayer's earned income from the previous year. This annual return shall be filed with the treasurer on or before April 15 of the year succeeding the year in which said income was earned.

Section 2. This act shall take effect immediately.

APPROVED—The 20th day of May, A. D. 1983.

DICK THORNBURGH