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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1508 Session of  
2015

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INTRODUCED BY TOOHL, BIZZARRO, COHEN, D. COSTA, DIAMOND,  
EVERETT, FARINA, FREEMAN, MURT, SAYLOR, SCHLOSSBERG,  
YOUNGBLOOD AND ZIMMERMAN, AUGUST 21, 2015

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REFERRED TO COMMITTEE ON COMMERCE, AUGUST 21, 2015

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AN ACT

1 Amending the act of March 4, 1971 (P.L.6, No.2), entitled "An  
2 act relating to tax reform and State taxation by codifying  
3 and enumerating certain subjects of taxation and imposing  
4 taxes thereon; providing procedures for the payment,  
5 collection, administration and enforcement thereof; providing  
6 for tax credits in certain cases; conferring powers and  
7 imposing duties upon the Department of Revenue, certain  
8 employers, fiduciaries, individuals, persons, corporations  
9 and other entities; prescribing crimes, offenses and  
10 penalties," in city revitalization and improvement zones,  
11 further providing for definitions.

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

14 Section 1. The definition of "city" in section 1802-C of the  
15 act of March 4, 1971 (P.L.6, No.2), known as the Tax Reform Code  
16 of 1971, added July 9, 2013 (P.L.270, No.52), is amended to  
17 read:

18 Section 1802-C. Definitions.

19 The following words and phrases when used in this article  
20 shall have the meanings given to them in this section unless the  
21 context clearly indicates otherwise:

22 \* \* \*

1 "City." A city of the third class with a population of at  
2 least [30,000] 25,000 based on the most recent Federal decennial  
3 census. The term shall not include a city that has had a  
4 receiver appointed under Chapter 7 of the act of July 10, 1987  
5 (P.L.246, No.47), known as the Municipalities Financial Recovery  
6 Act.

7 \* \* \*

8 Section 2. This act shall take effect in 60 days.