

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2256 Session of 2015

INTRODUCED BY PETRI, BARRAR, DiGIROLAMO, GODSHALL, MILLARD,  
STAATS, TRUITT, HARPER AND SANTARSIERO, JUNE 27, 2016

REFERRED TO COMMITTEE ON FINANCE, JUNE 27, 2016

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),  
2 entitled, as amended, "An act empowering cities of the first  
3 class to levy, assess and collect, or to provide for the  
4 levying, assessment and collection of, certain additional  
5 taxes for general revenue purposes; authorizing the  
6 establishment of bureaus, and the appointment and  
7 compensation of officers and employes to assess and collect  
8 such taxes; and permitting penalties to be imposed and  
9 enforced," providing for remittance by a city of the first  
10 class to a nonresident's resident municipality and school  
11 district.

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

14 Section 1. Section 1 of the act of August 5, 1932 (Sp.Sess.,  
15 P.L.45, No.45), referred to as the Sterling Act, is amended by  
16 adding a paragraph to read:

17 Section 1. \* \* \*

18 (d) A city of the first class that imposes a nonresident  
19 wage tax shall remit to the nonresident's resident municipality  
20 and school district an amount equal to the amount of tax imposed  
21 on earned income and net profits by the nonresident's resident  
22 municipality and school district.

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