
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2414 Session of
2018

INTRODUCED BY STEPHENS, STAATS, BARRAR, MILLARD, HARPER AND
PHILLIPS-HILL, MAY 9, 2018

REFERRED TO COMMITTEE ON FINANCE, MAY 9, 2018

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),
2 entitled "An act empowering cities of the first class to
3 levy, assess and collect, or to provide for the levying,
4 assessment and collection of, certain additional taxes for
5 general revenue purposes; authorizing the establishment of
6 bureaus, and the appointment and compensation of officers and
7 employes to assess and collect such taxes; and permitting
8 penalties to be imposed and enforced," providing for
9 municipal tax reimbursement.

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

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

15 Section 1.1. Any tax imposed by a city of the first class on
16 salaries, wages, commissions, other compensation or on net
17 profits of business professions or other activities of a
18 taxpayer that is resident of another political subdivision shall
19 be reimbursed to the taxpayer's resident political subdivision
20 at a rate equivalent to that which would have been collected by
21 that political subdivision.

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