
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 680 Session of
2015

INTRODUCED BY HANNA, McNEILL, D. COSTA AND COHEN, MARCH 2, 2015

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 2, 2015

AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),
2 entitled "An act empowering cities of the second class,
3 cities of the second class A, cities of the third class,
4 boroughs, towns, townships of the first class, townships of
5 the second class, school districts of the second class,
6 school districts of the third class and school districts of
7 the fourth class including independent school districts, to
8 levy, assess, collect or to provide for the levying,
9 assessment and collection of certain taxes subject to maximum
10 limitations for general revenue purposes; authorizing the
11 establishment of bureaus and the appointment and compensation
12 of officers, agencies and employees to assess and collect such
13 taxes; providing for joint collection of certain taxes,
14 prescribing certain definitions and other provisions for
15 taxes levied and assessed upon earned income, providing for
16 annual audits and for collection of delinquent taxes, and
17 permitting and requiring penalties to be imposed and
18 enforced, including penalties for disclosure of confidential
19 information, providing an appeal from the ordinance or
20 resolution levying such taxes to the court of quarter
21 sessions and to the Supreme Court and Superior Court,"
22 further providing for tax collection committees.

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

25 Section 1. Section 505(a) of the act of December 31, 1965
26 (P.L.1257, No.511), known as The Local Tax Enabling Act, added
27 July 2, 2008 (P.L.197, No.32), is amended and the section is
28 amended by adding a subsection to read:

1 Section 505. Tax collection committees.

2 (a) General rule.--Subject to the provisions of [subsection]
3 subsections (m) and (n), each tax collection district shall be
4 governed by a tax collection committee constituted and operated
5 as set forth in this section. Meetings of the tax collection
6 committee shall be conducted under 65 Pa.C.S. Ch. 7 (relating to
7 open meetings) and the act of June 21, 1957 (P.L.390, No.212),
8 referred to as the Right-to-Know Law.

9 * * *

10 (n) Advisory tax collection committees.--In any county in
11 which, on July 1, 2008, there was only one school district and
12 each municipality, coterminous with the school district, in the
13 county contracted with the same countywide office for the
14 collection of its earned income taxes, the county shall not be
15 required to establish a tax collection committee that satisfies
16 the requirements of this section if the delegate appointed by
17 one of the governing bodies of a political subdivision in the
18 county would otherwise have had a majority of the voting rights
19 under subsection (c). In such county, the municipalities may
20 continue to collect their taxes through the countywide office
21 and may form an advisory tax collection committee comprised of
22 one delegate from each municipality. The advisory tax collection
23 committee shall meet at least once annually to review legal and
24 audit matters, to provide recommendations and concerns to the
25 countywide office and to provide staff for the appeals board.

26 Section 2. The amendment of section 505 of the act shall
27 apply retroactively to July 2, 2008.

28 Section 3. This act shall take effect immediately.