

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1132 Session of 2024

INTRODUCED BY BROWN, PENNYCUICK, KEARNEY, J. WARD, VOGEL, CULVER, BROOKS AND MILLER, MARCH 28, 2024

AS AMENDED ON THIRD CONSIDERATION, MAY 6, 2024

AN ACT

1 Amending the act of June 24, 1931 (P.L.1206, No.331), entitled
2 "An act concerning townships of the first class; amending,
3 revising, consolidating, and changing the law relating
4 thereto," in finance and taxation, further providing for tax
5 levies.

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

8 Section 1. Section 1709(a)(7) of the act of June 24, 1931 <--
9 (P.L.1206, No.331), known as The First Class Township Code, is
10 amended to read:

11 SECTION 1. SECTION 1709(A) (2) (II) AND (7) OF THE ACT OF JUNE <--
12 24, 1931 (P.L.1206, NO.331), KNOWN AS THE FIRST CLASS TOWNSHIP
13 CODE, ARE AMENDED TO READ:

14 Section 1709. Tax Levies.--(a) The board of commissioners
15 may levy taxes by resolution for taxes levied at the same rate
16 as or a rate lower than the previous fiscal year, and by
17 ordinance if the tax rate increases from the previous fiscal
18 year, upon all property and upon all occupations within the
19 township made taxable for township purposes and subject to

1 valuation and assessment by the county assessment office, for  
2 the following purposes and at the following rates:

3 \* \* \*

4 (2) \* \* \*

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5 (II) THE TOWNSHIP MAY APPROPRIATE UP TO ONE-HALF, BUT NOT TO  
6 EXCEED ONE MILL, OF THE REVENUE GENERATED FROM A TAX UNDER THIS  
7 CLAUSE FOR THE PURPOSE OF PAYING SALARIES, BENEFITS OR OTHER  
8 COMPENSATION OF FIRE SUPPRESSION EMPLOYEES OF THE TOWNSHIP OR A  
9 FIRE COMPANY SERVING THE TOWNSHIP. FOR ANY CALENDAR YEAR, THE  
10 BOARD OF COMMISSIONERS MAY WAIVE THE APPROPRIATION LIMITATION  
11 UNDER THIS SUBPARAGRAPH BY RESOLUTION.

12 \* \* \*

13 (7) (i) An annual tax not exceeding one-half mill for the  
14 purpose of supporting ambulance, rescue and other emergency  
15 services serving the township, except as provided in subsection  
16 (c).

17 (ii) The township may appropriate up to one-half of the  
18 revenue generated from a tax under this clause for the purpose  
19 of paying salaries, benefits or other compensation of employes  
20 of an ambulance, rescue or other emergency service serving the  
21 township. For any calendar year, the board of commissioners may  
22 waive the appropriation limitation under this subparagraph by  
23 resolution.

24 \* \* \*

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