

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1134 Session of 2024

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

AS AMENDED ON THIRD CONSIDERATION, MAY 6, 2024

AN ACT

1 Amending Title 8 (Boroughs and Incorporated Towns) of the
2 Pennsylvania Consolidated Statutes, in taxation and finance,
3 further providing for tax levy.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 ~~Section 1. Section 1302(a)(9) of Title 8 of the Pennsylvania~~ <--
7 ~~Consolidated Statutes is amended to read:~~

8 SECTION 1. SECTION 1302(A)(6) AND (9) OF TITLE 8 OF THE <--
9 PENNSYLVANIA CONSOLIDATED STATUTES ARE AMENDED TO READ:

10 § 1302. Tax levy.

11 (a) Authority.--The council of the borough shall have power,
12 by resolution for taxes levied at the same rate as or a rate
13 lower than the previous fiscal year, and by ordinance if the tax
14 rate increases from the previous fiscal year, to levy and
15 collect annually a tax not exceeding 30 mills for general
16 borough purposes, unless the council by majority action, upon
17 due cause shown by resolution, petitions the court of common
18 pleas, in which case the court may order a rate of not more than

1 five mills additional to be levied and in addition any of the
2 following taxes:

3 * * *

4 (6) FOR THE PURCHASE OF FIRE ENGINES, FIRE APPARATUS AND <--
5 FIRE HOSE FOR THE USE OF THE BOROUGH OR FOR ASSISTING ANY
6 FIRE COMPANY IN THE BOROUGH IN THE PURCHASE, RENEWAL OR
7 REPAIR OF ANY OF ITS FIRE ENGINES, FIRE APPARATUS OR FIRE
8 HOSE, FOR THE PURPOSES OF MAKING APPROPRIATIONS TO FIRE
9 COMPANIES BOTH WITHIN AND WITHOUT THE BOROUGH AND OF
10 CONTRACTING WITH ADJACENT MUNICIPALITIES OR VOLUNTEER FIRE
11 COMPANIES IN ADJACENT MUNICIPALITIES FOR FIRE PROTECTION, FOR
12 THE TRAINING OF FIRE PERSONNEL AND PAYMENTS TO FIRE TRAINING
13 SCHOOLS AND CENTERS OR FOR THE PURCHASE OF LAND UPON WHICH TO
14 ERECT A FIREHOUSE, OR FOR THE ERECTION AND MAINTENANCE OF A
15 FIREHOUSE OR FIRE TRAINING SCHOOL AND CENTER, NOT EXCEEDING
16 THREE MILLS. THE FOLLOWING SHALL APPLY:

17 (I) THE BOROUGH MAY APPROPRIATE UP TO ONE-HALF, BUT
18 NOT TO EXCEED ONE MILL, OF THE REVENUE GENERATED FROM A
19 TAX UNDER THIS PARAGRAPH FOR THE PURPOSE OF PAYING
20 SALARIES, BENEFITS OR OTHER COMPENSATION OF FIRE
21 SUPPRESSION EMPLOYEES OF THE BOROUGH OR A FIRE COMPANY
22 SERVING THE BOROUGH. FOR ANY CALENDAR YEAR, THE COUNCIL
23 MAY WAIVE THE APPROPRIATION LIMITATION UNDER THIS
24 SUBPARAGRAPH BY RESOLUTION.

25 (II) IF AN ANNUAL TAX FOR THE PURPOSES SPECIFIED IN
26 THIS PARAGRAPH IS PROPOSED TO BE SET AT A LEVEL HIGHER
27 THAN THREE MILLS, THE QUESTION SHALL BE SUBMITTED TO THE
28 VOTERS OF THE BOROUGH, AND THE COUNTY BOARD OF ELECTIONS
29 SHALL FRAME THE QUESTION IN ACCORDANCE WITH THE ELECTION
30 LAWS OF THIS COMMONWEALTH FOR SUBMISSION TO THE VOTERS OF

1 THE BOROUGH.

2 * * *

3 (9) (i) For the purpose of supporting ambulance, rescue
4 and other emergency services serving the borough, not to
5 exceed one-half mill, except as provided in subsection
6 (e).

7 (ii) The borough may appropriate up to one-half of
8 the revenue generated from a tax under [this paragraph]
9 subparagraph (i) for the purpose of paying salaries,
10 benefits or other compensation of employees of the
11 ambulance, rescue or other emergency service. For any
12 calendar year, the council may waive the appropriation
13 limitation under this subparagraph by resolution.

14 * * *

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