
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1219 Session of
2024

INTRODUCED BY FARRY, JUNE 7, 2024

REFERRED TO LOCAL GOVERNMENT, JUNE 7, 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)(6), (7) and (9) and (e) of Title
7 8 of the Pennsylvania Consolidated Statutes are amended to read:
8 § 1302. Tax levy.

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

19 * * *

1 (6) For the purchase of fire engines, fire apparatus and
2 fire hose for the use of the borough or for assisting any
3 fire company in the borough in the purchase, renewal or
4 repair of any of its fire engines, fire apparatus or fire
5 hose, for the purposes of making appropriations to fire
6 companies both within and without the borough and of
7 contracting with adjacent municipalities or volunteer fire
8 companies in adjacent municipalities for fire protection, for
9 the training of fire personnel and payments to fire training
10 schools and centers or for the purchase of land upon which to
11 erect a firehouse, or for the erection and maintenance of a
12 firehouse or fire training school and center[, not exceeding
13 three mills]. The following shall apply:

14 (i) The borough may appropriate [up to one-half, but
15 not to exceed one mill, of] the revenue generated from a
16 tax under this paragraph for the purpose of paying
17 salaries, benefits or other compensation of fire
18 suppression employees of the borough or a fire company
19 serving the borough.

20 [(ii) If an annual tax for the purposes specified in
21 this paragraph is proposed to be set at a level higher
22 than three mills, the question shall be submitted to the
23 voters of the borough, and the county board of elections
24 shall frame the question in accordance with the election
25 laws of this Commonwealth for submission to the voters of
26 the borough.]

27 (7) For building a [firehouse, fire training school and
28 center,] lockup or municipal building, not exceeding two
29 mills, additional millage permitted only following a
30 favorable referendum on the matter held in accordance with

1 the election laws of this Commonwealth.

2 * * *

3 (9) For the purpose of supporting ambulance, rescue and
4 other emergency services serving the borough[, not to exceed
5 one-half mill, except as provided in subsection (e)]. The
6 borough may appropriate [up to one-half of] the revenue
7 generated from a tax under this paragraph for the purpose of
8 paying salaries, benefits or other compensation of employees
9 of the ambulance, rescue or other emergency service.

10 * * *

11 [(e) Tax for ambulance and rescue squads.--The tax for
12 supporting ambulance and rescue squads serving the borough shall
13 not exceed the rate specified in subsection (a)(9) except when
14 the question is submitted to the voters of the borough in the
15 form of a referendum which will appear on the ballot in
16 accordance with the election laws of the Commonwealth, in which
17 case the rate shall not exceed two mills. The county board of
18 elections shall frame the question to be submitted to the voters
19 of the borough in accordance with the election laws of this
20 Commonwealth.]

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