

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2412 Session of 2010

INTRODUCED BY GOODMAN, STABACK, CARROLL, GROVE, BELFANTI,
 CALTAGIRONE, DALEY, GILLESPIE, GODSHALL, HORNAMAN, KNOWLES,
 KOTIK, McCALL, PALLONE, PYLE, READSHAW, ROCK, SIPTROTH,
 SWANGER AND WANSACZ, APRIL 12, 2010

REFERRED TO COMMITTEE ON FINANCE, APRIL 12, 2010

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 employes 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(c) 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 to read:

1 Section 505. Tax collection committees.

2 * * *

3 (c) Voting rights.--

4 (1) Only a delegate appointed by the governing body of a
5 political subdivision may represent a political subdivision
6 at a tax collection committee meeting. If a delegate cannot
7 be present for a tax collection committee meeting, the
8 alternate appointed under this section may represent the
9 political subdivision. Each delegate or alternate shall be
10 entitled to vote upon any action authorized or required of
11 the tax collection committee under this chapter.

12 (2) For the first meeting of the tax collection
13 committee, actions of the tax collection committee shall be
14 determined by a majority vote of those delegates present.
15 Votes shall be weighted among the governing bodies of the
16 member political subdivisions according to the following
17 formula: 50% shall be allocated according to the proportional
18 population of each political subdivision in proportion to the
19 population of each tax collection district as determined by
20 the most recent Federal decennial census data and 50% shall
21 be weighted in direct proportion to income tax revenues
22 collected in each political subdivision, based on each
23 political subdivision's most recent annual financial report
24 submitted to the department or the Department of Education.
25 For subsequent meetings, votes shall be taken in accordance
26 with this paragraph unless the bylaws provide otherwise.

27 (2.1) Upon the effective date of this paragraph, votes
28 shall no longer be weighted. All votes shall be determined by
29 a majority vote of delegates present and each vote cast by a
30 delegate shall equal one vote. If a tax collection committee

1 has adopted bylaws providing for a weighted vote, the bylaws
2 shall be amended to comply with this paragraph.

3 (3) No later than September 1, 2009, the department
4 shall calculate the weighted vote for each political
5 subdivision within each tax collection district based on the
6 formula specified in paragraph (2). [By July 1 of the year
7 following the first meeting, and of each year thereafter,
8 each tax collection committee shall recalculate the weighted
9 vote unless the bylaws provide for a more frequent
10 recalculation.

11 (4) If a political subdivision within the tax collection
12 district imposes an income tax for the first time, the tax
13 collection committee shall recalculate the weighted vote or
14 other method of voting under the bylaws.]

15 * * *

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