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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 1301 Session of  
2023

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INTRODUCED BY ZIMMERMAN, ROSSI, GREINER, PICKETT, MOUL, GILLEN  
AND HAMM, JUNE 2, 2023

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JUNE 2, 2023

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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," in  
22 local taxes, further providing for delegation of taxing  
23 powers and restrictions thereon.

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

26 Section 1. Section 301.1(f)(3) of the act of December 31,  
27 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
28 amended and the subsection is amended by adding a clause to

1 read:

2 Section 301.1. Delegation of Taxing Powers and Restrictions  
3 Thereon.--\* \* \*

4 (f) Such local authorities shall not have authority by  
5 virtue of this act:

6 \* \* \*

7 (3) Except on sales of admission to places of amusement,  
8 other than on sales of admission to professional baseball events  
9 in a city of the third class with a population of not less than  
10 one hundred six thousand and not more than one hundred seven  
11 thousand based on the 2000 Federal decennial census, or on sales  
12 or other transfers of title or possession of property, to levy,  
13 assess or collect a tax on the privilege of employing such  
14 tangible property as is now or does hereafter become subject to  
15 a State tax[; and for the purposes of this clause, real property  
16 rented for camping purposes shall not be considered a place of  
17 amusement];

18 \* \* \*

19 (18) To levy, assess or collect an amusement or admissions  
20 tax on the charge imposed on a guest for the sale of admission  
21 to or for the privilege of admission to a recreational  
22 campground.

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