

AN ACT

1 Amending the act of July 28, 1953 (P.L.723, No.230), entitled
2 "An act relating to counties of the second class and second
3 class A; amending, revising, consolidating and changing the
4 laws relating thereto," in Allegheny Regional Asset District,
5 further providing for imposition of sales and use tax.

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

8 Section 1. Section 3152-B(d) of the act of July 28, 1953
9 (P.L.723, No.230), known as the Second Class County Code, is
10 amended to read:

11 Section 3152-B. Imposition.--* * *

12 (d) (1) The tax authorized by subsections [(a), (b) and
13 (c)] (a) and (b) may be imposed at a rate of [one per centum
14 (1%).] thirty-two hundredths per centum (.32%). The tax
15 authorized by subsection (c) may be imposed at a rate of one per
16 centum (1%).

17 (2) The tax imposed by subsections [(a), (b) and (c)] (a)
18 and (b) shall be uniform.

19 * * *

1 Section 2. The Secretary of the Commonwealth shall submit to
2 the Legislative Reference Bureau a notice for publication in the
3 Pennsylvania Bulletin if the General Assembly has enacted all of
4 the following:

5 (1) An act that repeals the exclusions from the tax
6 imposed under Article II of the act of March 4, 1971 (P.L.6,
7 No.2), known as the Tax Reform Code of 1971.

8 (2) An act that reduces the rate of tax imposed under
9 section 503(a) and (b) of the act of June 5, 1991 (P.L.9,
10 No.6), known as the Pennsylvania Intergovernmental
11 Cooperation Authority Act for Cities of the First Class, in a
12 manner that would result in the revenue generated by the tax
13 imposed under section 503(a) and (b) of the Pennsylvania
14 Intergovernmental Cooperation Authority Act for Cities of the
15 First Class, being revenue neutral, subject to the repeal of
16 exclusions described under paragraph (1), in comparison to
17 the amount generated in the prior fiscal year.

18 (3) An act that reduces the amount deposited into the
19 Public Transportation Trust Fund under 74 Pa.C.S. § 1506(c)
20 (1).

21 Section 3. This act shall take effect as follows:

22 (1) Section 2 of this act and this section shall take
23 effect immediately.

24 (2) The remainder of this act shall take effect upon
25 publication of the notice under section 2 of this act.