
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2519 Session of
2020

INTRODUCED BY GLEIM, MILLARD, SCHLEGEL CULVER, ROWE,
M. K. KELLER, KEEFER, KORTZ, MOUL AND CIRESI, MAY 14, 2020

REFERRED TO COMMITTEE ON FINANCE, MAY 14, 2020

AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania
2 Consolidated Statutes, in general provisions relating to
3 taxation and assessments, further providing for scope and
4 limitations.

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

7 Section 1. Section 8402(c) of Title 53 of the Pennsylvania
8 Consolidated Statutes is amended by adding a paragraph to read:
9 § 8402. Scope and limitations.

10 * * *

11 (c) Amusement and admissions taxes.--

12 * * *

13 (3) Notwithstanding any provision of this title or any
14 law, no school district or municipality in this Commonwealth
15 may levy, assess or collect an amusement or admission tax
16 under the Local Tax Enabling Act for a period of two calendar
17 years following the effective date of this paragraph.

18 * * *

19 Section 2. This act shall take effect immediately.