## THE GENERAL ASSEMBLY OF PENNSYLVANIA

## SENATE BILL

No. 1134 Session of 2024

INTRODUCED BY BROWN, PENNYCUICK, KEARNEY, J. WARD, VOGEL, CULVER AND BROOKS, MARCH 28, 2024

REFERRED TO LOCAL GOVERNMENT, MARCH 28, 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)(9) of Title 8 of the Pennsylvania
- 7 Consolidated Statutes is 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:

1 \* \* \*

(9) <u>(i)</u> For the purpose of supporting ambulance, rescue and other emergency services serving the borough, not to exceed one-half mill, except as provided in subsection (e).

(ii) The borough may appropriate up to one-half of the revenue generated from a tax under [this paragraph] subparagraph (i) for the purpose of paying salaries, benefits or other compensation of employees of the ambulance, rescue or other emergency service. For any calendar year, the council may waive the appropriation limitation under this subparagraph by resolution.

13 \* \* \*

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