

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 352 Session of 2025

INTRODUCED BY MARCELL, TOMLINSON, LABS, STAATS, ROWE AND SCHEUREN, JANUARY 27, 2025

REFERRED TO COMMITTEE ON FINANCE, JANUARY 27, 2025

AN ACT

1 Amending the act of August 5, 1932 (Sp.Sess., P.L.45, No.45),
 2 entitled "An act empowering cities of the first class to
 3 levy, assess and collect, or to provide for the levying,
 4 assessment and collection of, certain additional taxes for
 5 general revenue purposes; authorizing the establishment of
 6 bureaus, and the appointment and compensation of officers and
 7 employes to assess and collect such taxes; and permitting
 8 penalties to be imposed and enforced," further providing for
 9 remittance by a city of the first class to a nonresident's
 10 resident municipality and school district.

11 The General Assembly of the Commonwealth of Pennsylvania
 12 hereby enacts as follows:

13 Section 1. Section 1 of the act of August 5, 1932 (Sp.Sess.,
 14 P.L.45, No.45), referred to as the Sterling Act, is amended by
 15 adding a subsection to read:

16 Section 1. * * *

17 (d) A city of the first class that imposes a nonresident
 18 wage tax shall remit to the nonresident's resident municipality
 19 and school district an amount equal to the amount of tax imposed
 20 on earned income and net profits by the nonresident's resident
 21 municipality and school district.

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