
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 858 Session of
2015

INTRODUCED BY ARGALL, DINNIMAN, RAFFERTY, SCARNATI, SCAVELLO AND
ALLOWAY, MAY 29, 2015

REFERRED TO FINANCE, MAY 29, 2015

AN ACT

1 Amending the act of May 30, 1984 (P.L.345, No.69), entitled "An
2 act to provide revenue for cities of the first class by
3 authorizing and imposing a tax on persons engaging in certain
4 businesses, professions, occupations, trades, vocations and
5 commercial activities therein; providing for its levy and
6 collection at the option of cities of the first class;
7 conferring and imposing powers and duties on cities of the
8 first class and the collector of city taxes in such cities;
9 and prescribing penalties," further defining "business."

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

12 Section 1. The definition of "business" in section 2 of the
13 act of May 30, 1984 (P.L.345, No.69), known as the First Class
14 City Business Tax Reform Act, is amended to read:

15 Section 2. Definitions.

16 The following words and phrases when used in this act shall
17 have the meanings given to them in this section unless the
18 context clearly indicates otherwise:

19 * * *

20 "Business." Carrying on or exercising, for gain or profit,
21 within a city of the first class, any trade, business, including

1 financial business as hereinafter defined, profession, vocation
2 or commercial activity or making sales to persons within such
3 city of the first class. "Business" shall not include the
4 following:

5 (1) Any business conducted by a nonprofit corporation or
6 association organized for religious, charitable or
7 educational purposes, the business of any political
8 subdivision or of any authority created and organized under
9 and pursuant to law of this Commonwealth.

10 (2) The specific business conducted by any public
11 utility operating under the laws, rules and regulations
12 administered by the Pennsylvania Public Utility Commission or
13 conducted by a business subject to the jurisdiction of the
14 Interstate Commerce Commission of furnishing or supplying
15 service or services at the rates specified in its tariffs.

16 (3) The business of any insurance company, association
17 or exchange, or any fraternal, benefit or beneficial society
18 of any other state under the laws of which insurance
19 companies, associations or exchanges or fraternal, benefit or
20 beneficial societies of this Commonwealth doing business in
21 such other state are subjected, by reason of the tax imposed
22 by this act, to additional or further taxes, fines, penalties
23 or license fees by such other state.

24 (3.1) The specific business conducted by any
25 manufacturer of malt or brewed beverages as defined in
26 section 102 of the act of April 12, 1951 (P.L.90, No.21),
27 known as the Liquor Code, when engaged in the transportation,
28 sale or delivery of malt or brewed beverages to a licensed
29 importing distributor and acting under a license issued under
30 the Liquor Code.

1 (4) Any employment for a wage or salary.

2 * * *

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