

FAIRFIELD AREA SCHOOL DISTRICT

ACT 511 TAXES

8330

8330.1 Authority

Act 511 commonly referred to as “The Local Tax Enabling Act” provides that “... school districts... may, in their discretion, by ordinance or resolution, for general revenue purposes, levy, assess and collect or provide for levying assessment and collection of such taxes as they shall determine on persons, transactions, occupations, privileges, subjects and personal property within the limits of the political subdivision, and upon the transfer of real property, or of any interest in real property, situated within the political subdivision, levying and assessing the tax, regardless of where the instruments making the transfers are made, executed or delivered or where the actual settlements on such transfer take place. The taxing authority may provide that the transferee shall remain liable for any unpaid realty transfer taxes imposed by virtue of this act.” [53 PS 6902]

8330.2 The District may levy any of the following taxes, subject to the limitations set forth in the next section.

- 1) Per Capita
- 2) Business Gross Receipts
- 3) Earned Income
- 4) Transfer Taxes
- 5) Amusement/Admissions
- 6) Occupation
- 7) Occupational Privilege Tax

8330.3 Limitations on Rates of Specific Taxes

“No taxes levied under the provisions of this act shall be levied by any political subdivision on the following subjects exceeding the rates specified in this section.” [53 PS 6908]

8330.3 (a) Per Capita

“Per capita, poll or other similar head taxes, ten dollars (\$10).” [53 PS 6908 (1)]

8330.3 (b) Business Gross Receipts

“On each dollar of the whole volume of business transacted by wholesale dealers in goods, wares and merchandise, one mill, by retail dealers in goods, wares and merchandise and by proprietors of restaurants or

other places where food, drink and refreshments are served, one and one-half mills; except in cities of the second class, where rates shall not exceed one mill on wholesale dealers and two mills on retail dealers and proprietors. No such tax shall be levied on the dollar volume of business transacted by wholesale and retail dealers derived from the resale of goods, wares and merchandise, taken by any dealer as a trade-in or as part payment for other goods, wares and merchandise, except to the extent that the resale price exceeds the trade-in allowance." [53 PS 6908 (2)]

8330.3 (c) Earned Income

"On wages, salaries, commissions and other earned income of individuals, one percent." [53 PS 6908 (3)]

8330.3 (d) Transfer Taxes

"On the transfer of real property, one percent." [53 PS 6908 (5)]

8330.3 (e) Amusement

"On admissions to places of amusement, athletic events and the like, and on motion picture theaters in cities of the second class, ten percent." [53 PS 6908 (6)]

8330.3 (f) Occupation - Flat Rates

"Flat rate occupation taxes not using a millage or percentage as a basis, ten dollars (\$10)." [53 PS 6908 (7)]

8330.3 (g) Occupation - Millage

No limit.

8330.3 (h) Occupational Privilege Tax

"Occupational privilege taxes, ten dollars (\$10)." [53 PS 6908 (8)]

8330.3 (l) Admissions - Ski Facilities

"On admissions to ski facilities, ten percent. The tax base upon which the tax shall be levied shall not exceed forty percent of the cost of the lift ticket. The lift ticket shall

include all costs of admissions to the ski facility.” [53 PS 6908 (9)]

8330.3 (j) Admissions - Golf Courses

“On admissions to golf courses, ten percent. The tax base upon which the tax shall be levied shall not exceed forty percent of the greens fee. The greens fee shall include all costs of admissions to the golf course.” [53 PS 6908 (10)]

8330.3 (k) Admissions - Bowling Alleys

“On admissions to bowling alleys or bowling lanes, ten percent. The tax base upon which the tax shall be levied shall not exceed forty percent of the charge imposed upon a patron for the sale of admissions to or the privilege of admission to a bowling alley or bowling lane to engage in one or more games of bowling.” [53 PS 6908 (11)]