

# House of Representatives COMMONWEALTH OF PENNSYLVANIA

**HARRISBURG** 

### MEMORANDUM

SEP 1 8 1997

**DATE:** 

September 16, 1996

**SUBJECT:** 

Draft Legislation

TO:

Honorable Peter J. Zug

FROM:

Jay D. Wiederhold, Research Analyst

Finance Committee

Per your request, attached please find draft legislation amending the act of May 25, 1945 (P.L. 1050, No.394), known as the Local Tax Collection Law. This legislation further provides for the collection costs for certain tax withholding requirements.

If you should have any questions or if I can be of further assistance to you in this matter, please do not hesitate to contact me at 787-1137.



## MEMORANDUM

**HARRISBURG** 

DATE:

September 18, 1996

**SUBJECT:** 

Draft Legislation

TO:

Honorable Peter Zug

FROM:

Jay D. Wiederhold, Research Analyst

Finance Committee

Per your request, attached please find a draft cosponsorship memorandum which you may wish to use in contacting your colleagues regarding your legislation.

If I can be of further assistance, please do not hesitate to contact me at 787-1137.

### PETER J. ZUG, MEMBER

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TRANSPORTATION ADVISORY COMMITTEE

**To:** All Members of the House of Representatives

From: Representative Peter J. Zug

Date: September 20, 1996

**Re:** Proposed Legislation

I have prepared for introduction the following piece of legislation which you may wish to consider for co-sponsorship.

This legislation amends the act of May 25, 1945 (P.L. 1050, No. 394), known as the Local Tax Collection Law by further providing for collection costs for certain tax withholding requirements.

Wage attachment is an order to an employer, directing the employer to deduct delinquent taxes due to a political subdivision from the wages or other compensation of the employee named in the attachment order. The employer must deduct the taxes and costs shown on the attachment order from any wages, commission or earnings of the person named then due and owing or due within sixty days.

Currently, an employer is entitled to deduct from the moneys collected from each employee an amount not to exceed two percent as reimbursement for extra bookkeeping costs. This bill would allow the employer to deduct from the moneys collected from each employee an amount not to exceed two percent or **five dollars, whichever is greater.** 

If you have any questions or if you would like to co-sponsor this legislation, please contact my office at 7-2686 or via PROFS at JMARSICO.