

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 537 Session of 2009

INTRODUCED BY KASUNIC, FERLO, FONTANA, KITCHEN, LOGAN, O'PAKE, ORIE, RAFFERTY, STACK, STOUT, TARTAGLIONE, WASHINGTON AND WAUGH, MARCH 2, 2009

REFERRED TO FINANCE, MARCH 2, 2009

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An  
2 act relating to taxation; designating the subjects, property  
3 and persons subject to and exempt from taxation for all local  
4 purposes; providing for and regulating the assessment and  
5 valuation of persons, property and subjects of taxation for  
6 county purposes, and for the use of those municipal and  
7 quasi-municipal corporations which levy their taxes on county  
8 assessments and valuations; amending, revising and  
9 consolidating the law relating thereto; and repealing  
10 existing laws," further providing for exemptions from  
11 taxation.

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

14 Section 1. Section 204(d) of the act of May 22, 1933 (P.L.  
15 853, No.155), known as The General County Assessment Law,  
16 amended November 26, 1982 (P.L.757, No.212), is amended to read:

17 Section 204. Exemptions from Taxation.--\* \* \*

18 (d) Each county, city, borough, incorporated town, township  
19 and school district may, by ordinance or resolution, exempt any  
20 person whose total income from all sources is less than [five  
21 thousand dollars (\$5,000),] twelve thousand dollars (\$12,000)  
22 per annum from its per capita, or similar head tax, occupation

1 tax and occupational privilege tax or any portion thereof[.],  
2 and may exempt any person sixty-five years of age or older whose  
3 total income from all sources is less than twelve thousand five  
4 hundred dollars (\$12,500) per annum from its per capita or  
5 similar head tax. Each taxing authority may adopt regulations  
6 for the processing of claims for the exemption.

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