

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 231

Session of
1977

INTRODUCED BY BRUNNER, GARZIA, POTT, MEBUS, D. R. WRIGHT,
HASKELL AND VROON, FEBRUARY 9, 1977

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1977

AN ACT

1 Amending the act of June 17, 1913 (P.L.507, No.335), entitled
2 "An act to provide revenue for State and county purposes, and
3 in cities coextensive with counties, for city and county
4 purposes; imposing taxes upon certain classes of personal
5 property; providing for the assessment and collection of the
6 same; providing for the duties and compensation of
7 prothonotaries and recorders in connection therewith; and
8 modifying existing legislation which provided for raising
9 revenue for State purposes," authorizing exemptions.

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

12 Section 1. Section 1, act of June 17, 1913 (P.L.507,
13 No.335), referred to as the Intangible Personal Property Tax
14 Law, amended July 25, 1963 (P.L.294, No.157), is amended by
15 adding a paragraph at the end to read:

16 Section 1. * * *

17 Each local taxing authority may, by ordinance or resolution,
18 exempt any person whose total income from all sources is less
19 than thirty-two hundred dollars per annum from the tax imposed
20 by this act, and may adopt regulations for the processing of
21 claims for exemptions.

1 Section 2. This act shall take effect immediately and shall
2 apply to tax or fiscal years beginning on and after January 1,
3 1978.