
THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 260

Session of
1977

INTRODUCED BY ZEARFOSS, RYAN, LYNCH AND REED, FEBRUARY 9, 1977

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 9, 1977

AN ACT

1 Providing for the exemption of persons or property of persons
2 sixty-five years of age or over from taxation by a local
3 taxing authority.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Each local taxing authority may, by ordinance or
7 resolution, exempt any person or the property of any person
8 sixty-five years of age or over from taxation, or any portion
9 thereof, and may adopt regulations for the processing of claims
10 for exemption upon such standards as it shall determine.

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