

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1074 Session of
1983

INTRODUCED BY PRATT, CIMINI, HALUSKA, ALDERETTE, J. L. WRIGHT,
F. E. TAYLOR, LETTERMAN, MRKONIC, WACHOB, OLASZ, AFFLERBACH,
CLARK, E. Z. TAYLOR, LEHR, JOHNSON AND GRUITZA, MAY 25, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 25, 1983

AN ACT

1 Amending the act of June 21, 1939 (P.L.626, No.294), entitled
2 "An act providing for and regulating the assessment and
3 valuation of all subjects of taxation in counties of the
4 second class; creating and prescribing the powers and duties
5 of a Board of Property Assessment, Appeals and Review;
6 imposing duties on certain county and city officers;
7 abolishing the board for the assessment and revision of taxes
8 in such counties; and prescribing penalties," increasing the
9 level for exemption from the occupation tax.

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

12 Section 1. The second paragraph of section 9 of the act of
13 June 21, 1939 (P.L.626, No.294), referred to as the Second Class
14 County Assessment Law, amended November 26, 1982 (P.L.758,
15 No.213) and December 13, 1982 (P.L.1186, No.272), is amended to
16 read:

17 Section 9. * * *

18 The county and each city, borough, incorporated town,
19 township and school district may, by ordinance or resolution,
20 exempt any person whose total income from all sources is less
21 than [five thousand dollars (\$5,000)] seven thousand five

1 hundred dollars (\$7,500) per annum, from its occupation tax or
2 any portion thereof. Each taxing authority may adopt regulations
3 for the processing of claims for exemption.

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