

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 895

Session of
1985

INTRODUCED BY SWEET, CIVERA, DALEY, McVERRY, HALUSKA, ACOSTA,
J. L. WRIGHT, ITKIN, BATTISTO, VAN HORNE, COHEN AND SEVENTY,
APRIL 15, 1985

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 15, 1985

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled
2 "An act relating to counties of the third, fourth, fifth,
3 sixth, seventh and eighth classes; amending, revising,
4 consolidating and changing the laws relating thereto,"
5 increasing the maximum millage of certain taxation.

6 The General Assembly of the Commonwealth of Pennsylvania
7 hereby enacts as follows:

8 Section 1. Section 1770 of the act of August 9, 1955
9 (P.L.323, No.130), known as The County Code, amended November
10 26, 1982 (P.L.761, No.216), is amended to read:

11 Section 1770. Tax Levies.--(a) No tax shall be levied on
12 personal property taxable for county purposes where the rate of
13 taxation thereon is fixed by law other than at the rate so
14 fixed. The county commissioners shall fix, by resolution, the
15 rate of taxation for each year. No tax for general county
16 purposes in counties of the third, fourth, fifth, sixth, seventh
17 and eighth classes, exclusive of the requirements for the
18 payment of rentals to any municipal authority, shall in any one
19 year exceed the rate of [twenty] twenty-five mills on every

1 dollar of the adjusted valuation: Provided, however, That the
2 rate of taxation for payment of interest and principal on any
3 indebtedness incurred pursuant to the act of July 12, 1972
4 (P.L.781, No.185), known as the "Local Government Unit Debt
5 Act," or any prior or subsequent act governing the incurrence of
6 indebtedness of the county shall be unlimited. Tax for payment
7 of rentals to any municipal authority shall not exceed the rate
8 of ten mills on every dollar of the adjusted valuation and shall
9 be in addition to the [twenty] twenty-five mill limitation for
10 general county purposes. In fixing the rate of taxation, the
11 county commissioners, if the rate is fixed in mills, shall also
12 include in the resolution a statement expressing the rate of
13 taxation in dollars and cents on each one hundred dollars of
14 assessed valuation of taxable property.

15 (b) The rate of taxation fixed for any occupation tax levied
16 by a county of the fourth, fifth, sixth, seventh or eighth class
17 shall not in any one year exceed twenty mills. The county
18 commissioners may, by resolution, abolish the levy and
19 collection of occupation taxes for county purposes.

20 (c) The county commissioners of counties of the fourth,
21 fifth, sixth, seventh and eighth classes may levy and collect an
22 annual per capita tax on persons for county purposes.

23 (d) Any county of the fourth, fifth, sixth, seventh or
24 eighth class which shall become a county of the third class may
25 collect for a period of four years after such status has been
26 certified a per capita tax from any person not in any one year
27 to exceed a total of five dollars (\$5) for county purposes.

28 (e) No tax shall be levied and collected for county purposes
29 on offices and posts of profits, or on professions, trades and
30 occupations at the same time during which a per capita tax on

1 persons is levied and collected for county purposes.

2 (f) Any per capita taxes levied upon and collected from any
3 person shall not in any one year exceed a total of five dollars
4 (\$5) for county and institution district purposes.

5 (g) Any county may, by ordinance or resolution, exempt any
6 person whose total income from all sources is less than five
7 thousand dollars (\$5,000) per annum from any per capita tax
8 levied under this act.

9 Section 2. This act applies to tax years commencing January
10 1 next following the date of final enactment and to each tax
11 year thereafter.

12 Section 3. This act shall take effect immediately.