

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL
No. 2581 Session of
1994

INTRODUCED BY MAITLAND, D. R. WRIGHT, LYNCH, PLATTS, ZUG, BAKER,
FICHTER, SAURMAN, JADLOWIEC, FLEAGLE, STERN, PERZEL, ULIANA,
E. Z. TAYLOR, KING, B. SMITH, WOGAN, HENNESSEY, SERAFINI,
SAYLOR, HUTCHINSON, SURRA, SCHULER, LEH AND EGOLF,
MARCH 9, 1994

REFERRED TO COMMITTEE ON FINANCE, MARCH 9, 1994

AN ACT

1 Exempting active duty members of the armed forces from any per
2 capita or similar head tax and any occupational privilege
3 tax.

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

6 Section 1. Exemption.

7 No county, municipality, home rule municipality or school
8 district shall have the authority to levy, assess or collect or
9 to provide for the levy, assessment or collection of a per
10 capita or similar head tax or an occupational privilege tax on
11 any active duty member of the armed forces of the United States.

12 Section 2. Applicability.

13 This act shall apply to the tax year beginning January 1,
14 1994, and each tax year thereafter.

15 Section 3. Effective date.

16 This act shall take effect immediately.