

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1953 Session of  
1981

INTRODUCED BY PERZEL, WOGAN, SWAIM, SALVATORE, J. L. WRIGHT AND  
KUKOVICH, OCTOBER 13, 1981

REFERRED TO COMMITTEE ON URBAN AFFAIRS, OCTOBER 13, 1981

AN ACT

1 Amending the act of August 5, 1932 (1st Sp.Sess., P.L.45,  
2 No.45), entitled, as amended, "An act empowering cities of  
3 the first class to levy, assess and collect, or to provide  
4 for the levying, assessment and collection of, certain  
5 additional taxes for general revenue purposes; authorizing  
6 the establishment of bureaus, and the appointment and  
7 compensation of officers and employes to assess and collect  
8 such taxes; and permitting penalties to be imposed and  
9 enforced," authorizing the exemption of senior citizens from  
10 personal property taxes.

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

13 Section 1. The act of August 5, 1932 (1st Sp.Sess., P.L.45,  
14 No.45), referred to as the Sterling Act, is amended by adding a  
15 section to read:

16 Section 1.1. The council of any city of the first class  
17 shall have the authority by ordinance to exempt any person  
18 sixty-five years of age or older, or whose spouse is sixty-five  
19 years of age or older, from any tax on personal property.

20 Section 2. This act shall take effect immediately.