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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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HOUSE BILL

No. 2371 Session of  
2020

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INTRODUCED BY STURLA AND SONNEY, MARCH 25, 2020

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REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MARCH 25, 2020

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AN ACT

1 Amending Title 53 (Municipalities Generally) of the Pennsylvania  
2 Consolidated Statutes, in consolidated county assessment,  
3 further providing for assessment of occupations; and making a  
4 related repeal.

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

7 Section 1. Section 8865(a) of Title 53 of the Pennsylvania  
8 Consolidated Statutes is amended to read:

9 § 8865. Assessment of occupations.

10 (a) Occupation taxes.--In accordance with the act of August  
11 9, 1955 (P.L.323, No.130), known as The County Code, the county  
12 commissioners in counties of the [fourth] third through eighth  
13 classes may by resolution levy a tax on trades, occupations,  
14 professions and persons who follow no occupation or calling.

15 \* \* \*

16 Section 2. Repeals are as follows:

17 (1) The General Assembly declares that the repeal under  
18 paragraph (2) is necessary to effectuate the amendment of 53  
19 Pa.C.S. § 8865(a).

1           (2) Section 202 of the act of May 22, 1933 (P.L.853,  
2 No.155), known as The General County Assessment Law, is  
3 repealed insofar as it relates to counties of the third  
4 class.

5 Section 3. The amendment of 53 Pa.C.S. § 8865(a) shall apply  
6 to tax years beginning after December 31, 2020.

7 Section 4. This act shall take effect immediately.