

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled,
2 as amended, "An act relating to counties of the first, third,
3 fourth, fifth, sixth, seventh and eighth classes; amending,
4 revising, consolidating and changing the laws relating
5 thereto; relating to imposition of excise taxes by counties,
6 including authorizing imposition of an excise tax on the
7 rental of motor vehicles by counties of the first class; and
8 providing for regional renaissance initiatives," in fiscal
9 affairs, further providing for tax levies.

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

12 Section 1. Section 1770 of the act of August 9, 1955
13 (P.L.323, No.130), known as The County Code, amended November
14 23, 1994 (P.L.640, No.98), is amended to read:

15 Section 1770. Tax Levies.--No tax shall be levied on
16 personal property taxable for county purposes where the rate of
17 taxation thereon is fixed by law other than at the rate so
18 fixed. The county commissioners shall fix, by resolution, the
19 rate of taxation for each year. No tax for general county
20 purposes in counties of the third, fourth, fifth, sixth, seventh
21 and eighth classes, exclusive of the requirements for the

1 payment of rentals to any municipal authority, shall in any one
2 year exceed the rate of twenty-five mills on every dollar of the
3 adjusted valuation, unless the county commissioners by majority
4 action shall, upon due cause shown by resolution, petition the
5 court of common pleas, in which case the court may order a rate
6 of not more than five mills additional to be levied: Provided,
7 however, That the rate of taxation for payment of interest and
8 principal on any indebtedness incurred pursuant to the act of
9 July 12, 1972 (P.L.781, No.185), known as the "Local Government
10 Unit Debt Act," or any prior or subsequent act governing the
11 incurrence of indebtedness of the county shall be unlimited. Tax
12 for payment of rentals to any municipal authority shall not
13 exceed the rate of ten mills on every dollar of the adjusted
14 valuation and shall be in addition to the twenty-five mill
15 limitation for general county purposes. In fixing the rate of
16 taxation, the county commissioners, if the rate is fixed in
17 mills, shall also include in the resolution a statement
18 expressing the rate of taxation in dollars and cents on each one
19 hundred dollars of assessed valuation of taxable property.

20 The rate of taxation fixed for any occupation tax levied by a
21 county of the fourth, fifth, sixth, seventh or eighth class
22 shall not in any one year exceed twenty mills. The county
23 commissioners may, by resolution, abolish the levy and
24 collection of occupation taxes for county purposes.

25 The county commissioners of counties of the fourth, fifth,
26 sixth, seventh and eighth classes may levy and collect an annual
27 per capita tax on persons for county purposes.

28 Any county of the fourth, fifth, sixth, seventh or eighth
29 class which shall become a county of the third class may collect
30 for a period of four years after such status has been certified

1 a per capita tax from any person not in any one year to exceed a
2 total of five dollars (\$5) for county purposes.

3 No tax shall be levied and collected for county purposes on
4 offices and posts of profits, or on professions, trades and
5 occupations at the same time during which a per capita tax on
6 persons is levied and collected for county purposes.

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

10 Any per capita taxes levied shall only be assessed on
11 residents under sixty-five years of age.

12 Any county may, by ordinance or resolution, exempt any person
13 whose total income from all sources is less than ten thousand
14 dollars (\$10,000) per annum from any per capita tax levied under
15 this act.

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