

## 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(d) of the act of August 9, 1955  
13 (P.L.323, No.130), known as The County Code, added October 24,  
14 2018 (P.L.931, No.154), is amended by adding a paragraph to  
15 read:

16 Section 1770. Tax Levies.--\* \* \*

17 (d) In a county of the third, fourth, fifth, sixth, seventh  
18 or eighth class:

19 \* \* \*

20 (4) Any per capita taxes levied shall only be assessed on  
21 residents under sixty-five years of age.

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