

## AN ACT

1 Amending the act of December 31, 1965 (P.L.1257, No.511),  
2 entitled "An act empowering cities of the second class,  
3 cities of the second class A, cities of the third class,  
4 boroughs, towns, townships of the first class, townships of  
5 the second class, school districts of the second class,  
6 school districts of the third class and school districts of  
7 the fourth class including independent school districts, to  
8 levy, assess, collect or to provide for the levying,  
9 assessment and collection of certain taxes subject to maximum  
10 limitations for general revenue purposes; authorizing the  
11 establishment of bureaus and the appointment and compensation  
12 of officers, agencies and employes to assess and collect such  
13 taxes; providing for joint collection of certain taxes,  
14 prescribing certain definitions and other provisions for  
15 taxes levied and assessed upon earned income, providing for  
16 annual audits and for collection of delinquent taxes, and  
17 permitting and requiring penalties to be imposed and  
18 enforced, including penalties for disclosure of confidential  
19 information, providing an appeal from the ordinance or  
20 resolution levying such taxes to the court of quarter  
21 sessions and to the Supreme Court and Superior Court," in  
22 local taxes, further providing for limitations on rates of  
23 specific taxes.

24 The General Assembly of the Commonwealth of Pennsylvania  
25 hereby enacts as follows:

26 Section 1. Section 311(1) of the act of December 31, 1965  
27 (P.L.1257, No.511), known as The Local Tax Enabling Act, is  
28 amended to read:

1 Section 311. Limitations on Rates of Specific Taxes.--No  
2 taxes levied under the provisions of this chapter shall be  
3 levied by any political subdivision on the following subjects  
4 exceeding the rates specified in this section:

5 (1) Per capita, poll or other similar head taxes, ten  
6 dollars (\$10). Per capita, poll or other similar head taxes  
7 shall only be assessed on residents under sixty-five years of  
8 age.

9 \* \* \*

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