

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 553

Session of  
1981

INTRODUCED BY WENGER, NAHILL, BRANDT, A. C. FOSTER, JR., WASS,  
E. H. SMITH, HONAMAN, ARMSTRONG, JACKSON, LEVI AND  
D. R. WRIGHT, FEBRUARY 10, 1981

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, FEBRUARY 10, 1981

AN ACT

1 Amending the act of August 9, 1955 (P.L.323, No.130), entitled  
2 "An act relating to counties of the third, fourth, fifth,  
3 sixth, seventh and eighth classes; amending, revising,  
4 consolidating and changing the laws relating thereto,"  
5 further providing for the computation of tax.

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

8 Section 1. Section 1770, act of August 9, 1955 (P.L.323,  
9 No.130), known as "The County Code," amended December 15, 1971  
10 (P.L.606, No.162) and January 10, 1972 (1971 P.L.670, No.179),  
11 is amended to read:

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

1 such county and for the payment of rentals to any municipal  
2 authority, shall in any one year exceed the rate of twenty mills  
3 on every dollar of the adjusted valuation. Tax for payment of  
4 rentals to any municipal authority shall not exceed the rate of  
5 ten mills on every dollar of the adjusted valuation and shall be  
6 in addition to the twenty mill limitation for general county  
7 purposes. In fixing the rate of taxation, the county  
8 commissioners, if the rate is fixed in mills, shall also include  
9 in the resolution a statement expressing the rate of taxation in  
10 dollars and cents on each one hundred dollars of assessed  
11 valuation of taxable property.

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

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

20 Any county of the fourth, fifth, sixth, seventh or eighth  
21 class which shall become a county of the third class may collect  
22 for a period of four years after such status has been certified  
23 a per capita tax from any person not in any one year to exceed a  
24 total of five dollars (\$5) for county purposes.

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

29 Any per capita taxes levied upon and collected from any  
30 person shall not in any one year exceed a total of five dollars

1 (\$5) for county and institution district purposes.

2 For any tax levied by a county of the third, fourth, fifth,  
3 sixth, seventh or eighth class, the county commissioners may  
4 provide, by resolution, that, for any or all taxes authorized to  
5 be levied by this act or by any other act, the levied tax shall  
6 be rounded off to the nearest whole dollar figure. For the  
7 purposes of computation to the nearest dollar, a fractional part  
8 of a dollar less than fifty cents (50¢) shall be eliminated and  
9 a fractional part of a dollar of fifty cents (50¢) or more shall  
10 result in an increase to the next highest dollar.

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