

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 1077 Session of
1983

INTRODUCED BY PRATT, CIMINI, HALUSKA, ALDERETTE, J. L. WRIGHT,
F. E. TAYLOR, LETTERMAN, MRKONIC, WACHOB, OLASZ, AFFLERBACH,
CLARK, E. Z. TAYLOR, LEHR, JOHNSON AND GRUITZA, MAY 25, 1983

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 25, 1983

AN ACT

1 Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An
2 act relating to taxation; designating the subjects, property
3 and persons subject to and exempt from taxation for all local
4 purposes; providing for and regulating the assessment and
5 valuation of persons, property and subjects of taxation for
6 county purposes, and for the use of those municipal and
7 quasi-municipal corporations which levy their taxes on county
8 assessments and valuations; amending, revising and
9 consolidating the law relating thereto; and repealing
10 existing laws," increasing the level for exemption from the
11 per capita tax, occupation tax and occupational privilege
12 tax.

13 The General Assembly of the Commonwealth of Pennsylvania
14 hereby enacts as follows:

15 Section 1. The last paragraph of section 204 of the act of
16 May 22, 1933 (P.L.853, No.155), known as The General County
17 Assessment Law, amended November 26, 1982 (P.L.757, No.212), is
18 amended to read:

19 Section 204. Exemptions from Taxation.--* * *

20 (d) Each county, city, borough, incorporated town, township
21 and school district may, by ordinance or resolution, exempt any
22 person whose total income from all sources is less than [five

1 thousand dollars (\$5,000)] seven thousand five hundred dollars
2 (\$7,500), per annum from its per capita, or similar head tax,
3 occupation tax and occupational privilege tax or any portion
4 thereof. Each taxing authority may adopt regulations for the
5 processing of claims for the exemption.

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