
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 390 Session of
1995

INTRODUCED BY TOMLINSON, DELP, PETERSON, HELFRICK, PORTERFIELD,
STAPLETON, BELL, TILGHMAN, BRIGHTBILL, ROBBINS, KASUNIC AND
LEMOND, FEBRUARY 1, 1995

REFERRED TO FINANCE, FEBRUARY 1, 1995

AN ACT

1 Amending Title 51 (Military Affairs) of the Pennsylvania
2 Consolidated Statutes, exempting active duty military
3 personnel from per capita and occupation taxes.

4 The General Assembly of the Commonwealth of Pennsylvania
5 hereby enacts as follows:

6 Section 1. Title 51 of the Pennsylvania Consolidated
7 Statutes is amended by adding a chapter to read:

8 CHAPTER 78

9 RIGHTS OF MILITARY PERSONNEL

10 Sec.

11 7801. Exemptions from occupation tax.

12 § 7801. Exemptions from occupation tax.

13 (a) General rule.--Any person on active duty with the United
14 States Armed Forces and who maintains his domicile in this
15 Commonwealth shall be exempt from any per capita tax and from
16 all occupation, occupational privilege or occupational
17 assessment taxes sought to be levied and collected by a local
18 taxing authority upon that person's military occupation, upon

1 his military pay and allowances or upon any other remuneration
2 earned in employment performed at or near his duty station.

3 (b) Definitions.--As used in this section, the following
4 words and phrases shall have the meanings given to them in this
5 subsection:

6 "Active duty." Active duty of 30 days or more with a unit of
7 the United States Armed Forces.

8 "Local taxing authority." A county, city, borough,
9 incorporated town, township, school district or any other local
10 taxing authority which has the power to levy and collect a per
11 capita, occupation, occupational privilege or occupational
12 assessment tax.

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