THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL No. 1203 Session of 1997

INTRODUCED BY ROBERTS, BELFANTI, GORDNER, ARMSTRONG, MILLER, McCALL, E. Z. TAYLOR, SHANER AND STEIL, APRIL 8, 1997

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, APRIL 8, 1997

AN ACT

- 1 Imposing a temporary limitation on the rates of tax imposed on 2 real property.
- 3 The General Assembly of the Commonwealth of Pennsylvania
- 4 hereby enacts as follows:
- 5 Section 1. Temporary limitation.
- 6 (a) General rule. -- The rate of tax imposed on real property
- 7 by any county of the second through eighth class; any city of
- 8 the second class, second class A and third class; any borough,
- 9 incorporated town or township; and any home rule municipality
- 10 shall not be increased beyond the rate of tax in effect on
- 11 January 1, 1998.
- 12 (b) Exception.--The provisions of subsection (a) shall not
- 13 be construed to apply to any outstanding bonded indebtedness
- 14 incurred on or before January 1, 1998.
- 15 (c) Expiration. -- The provisions of this section shall expire
- 16 January 1, 1999, and the rate of tax on real property may be
- 17 increased or decreased as provided in section 4.2 of the act of

- 1 December 31, 1965 (P.L.1257, No.511), known as The Local Tax
- 2 Enabling Act.
- 3 Section 2. Effective date.
- 4 This act shall take effect immediately.