

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 293 Session of  
2003

INTRODUCED BY STAIRS, BROWNE, McILHATTAN, CURRY, GRUCELA,  
KIRKLAND, SHANER, YUDICHAK, BAKER, BARRAR, BELFANTI, BUNT,  
BUXTON, CAWLEY, COY, CRAHALLA, GEIST, GEORGE, GODSHALL,  
GORDNER, HARHAI, HARPER, HORSEY, HUTCHINSON, JAMES, LaGROTTA,  
LAUGHLIN, LESCOVITZ, MELIO, S. MILLER, NICKOL, PETRARCA,  
ROBERTS, SAINATO, SEMMEL, B. SMITH, SOLOBAY, STABACK,  
TANGRETTI, E. Z. TAYLOR, THOMAS, TIGUE, TRUE, WALKO,  
WASHINGTON, YEWIC AND YOUNGBLOOD, FEBRUARY 12, 2003

REFERRED TO COMMITTEE ON FINANCE, FEBRUARY 12, 2003

AN ACT

1 Providing for low-income exemptions from certain local taxes.

2 The General Assembly of the Commonwealth of Pennsylvania  
3 hereby enacts as follows:

4 Section 1. Short title.

5 This act shall be known and may be cited as the Low-Income  
6 Exemption from Local Taxes Act.

7 Section 2. Low-income exemptions.

8 Notwithstanding any other law to the contrary, the governing  
9 body of a political subdivision may, by ordinance or resolution,  
10 exempt any person whose total income from all sources is less  
11 than \$15,000 per annum, or any portion thereof, from any of the  
12 following:

13 (1) Per capita or similar head tax.

14 (2) Occupation tax or similar tax based upon a flat rate

1 or on a millage rate on an assessed value of a trade,  
2 occupation or profession.

3 (3) Occupation privilege tax or similar tax upon persons  
4 employed within the political subdivision.

5 (4) Earned income tax or any similar tax on earned  
6 income and net profits.

7 Section 3. Regulations.

8 The governing body may adopt regulations for the processing  
9 of claims for exemptions under section 2.

10 Section 4. Repeals.

11 All acts or parts of acts are repealed insofar as they are  
12 inconsistent with this act.

13 Section 5. Effective date.

14 This act shall take effect January 1, 2004.