
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. **180** Session of
1961

INTRODUCED BY MESSRS. STEVENSON, LANE, MALLERY,
HAYS AND HALUSKA, FEBRUARY 8, 1961.

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT,
FEBRUARY 8, 1961.

AN ACT

Amending the act of August 9 1955 (P L 323) entitled "An act relating to counties of the third fourth fifth sixth seventh and eighth classes amending revising consolidating and changing the laws relating thereto" authorizing occupation taxes to be abolished and per capita taxes to be levied and collected and limiting the levy and collection of certain taxes

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows

EXPLANATION—CAPITAL LETTERS indicate new matter added to bill. Matter stricken through is to be omitted from bill. Underscoring indicates new matter added to existing law. [Brackets] indicate matter stricken from existing law.

186—Printer's No.

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1 Section 1 Section 1770 act of August 9 1955 (P L 323) known as
2 "The County Code" amended April 17 1959 (P L 48) is amended to
3 read

4 Section 1770 Tax Levies No tax shall be levied on personal property
5 taxable for county purposes where the rate of taxation thereon is fixed
6 by law other than at the rate so fixed The county commissioners shall
7 fix by resolution the rate of taxation for each year No tax for general
8 county purposes exclusive of the requirements for the payment of the
9 interest and principal of the funded debt of any county shall in any
10 one year exceed the rate of ten mills on every dollar of the adjusted
11 valuation In fixing the rate of taxation the county commissioners if
12 the rate is fixed in mills shall also include in the resolution a statement
13 expressing the rate of taxation in dollars and cents on each one hundred
14 dollars of assessed valuation of taxable property

15 The rate of taxation fixed for any occupation tax levied by a county
16 shall not in any one year exceed ten mills The county commissioners
17 may be resolution abolish the levy and collection of occupation taxes for
18 county purposes

19 The county commissioners of counties of the fourth fifth sixth seventh

1 and eighth classes may levy and collect an annual per capita tax on per-
2 sons for county purposes

3 No tax shall be levied and collected for county purposes on offices
4 and posts of profits or on professions trades and occupations at the
5 same time during which a per capita tax on persons is levied and collected
6 for county purposes

7 Any per capita taxes levied upon and collected from any person shall
8 not in any one year exceed a total of three dollars (\$3) for county and
9 institution district purposes

We certify that this bill has passed the Senate and the House of
Representatives.

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Chief Clerk, Senate

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President pro tempore, Senate

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Speaker, House of Representatives

Approved The day of A. D. 1961.

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Governor