

No. 352

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 County Code. The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1770, act of August 9, 1955, P. L. 323, amended April 17, 1959, P. L. 48, further amended.

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

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

The rate of taxation fixed for any occupation tax levied by a county shall not in any one year exceed ten mills. *The county commissioners may, *by resolution, abolish the levy and collection of occupation taxes for county purposes.*

The county commissioners of counties of the fourth, fifth, sixth, seventh and eighth classes may levy and collect an annual per capita tax on persons for county purposes.

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

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

APPROVED—The 20th day of July, A. D. 1961.

DAVID L. LAWRENCE

* "be" in original.