

No. 1978-26

## AN ACT

## HB 235

Amending the act of June 17, 1913 (P.L.507, No.335), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," further providing for counties to determine whether or not to impose the taxes permitted under this act.

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

Section 1. The act of June 17, 1913 (P.L.507, No.335), entitled "An act to provide revenue for State and county purposes, and, in cities coextensive with counties, for city and county purposes; imposing taxes upon certain classes of personal property; providing for the assessment and collection of the same; providing for the duties and compensation of prothonotaries and recorders in connection therewith; and modifying existing legislation which provided for raising revenue for State purposes," is amended by adding a section to read:

***Section 1.1. Notwithstanding any other provision of this law to the contrary, the county commissioners of each county of the second through eighth class, and the city council in cities and counties of the first class, shall have the power to determine whether or not to impose and collect the taxes permitted under the provisions of this law.***

Section 2. This act shall take effect immediately.

APPROVED—The 18th day of April, A. D. 1978.

MILTON J. SHAPP