

No. 1981-24

## AN ACT

## HB 38

Amending the act of July 28, 1953 (P.L.723, No.230), entitled, as amended, "An act relating to counties of the second class and second class A; amending, revising, consolidating and changing the laws relating thereto," authorizing taxation for the purpose of paying interest and principal on certain indebtedness.

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

Section 1. Section 1970, act of July 28, 1953 (P.L.723, No.230), known as the "Second Class County Code," amended February 2, 1976 (P.L.1, No.1), is amended to read:

Section 1970. 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. The tax levied shall be for the purpose of creating a general fund to pay expenses incurred for general county purposes, for the payment of the matters connected with roads provided for in subsection (g) of section 2901 hereof, for the payment of the matters connected with parks and related matters provided for in sections 3007 and 3035 hereof, and for the payment of expenses connected with the operation of a community college as provided by law. No such tax [, **exclusive of the requirements for the payment of the interest and principal of the funded debt of**] in any county of the second class, shall in any one year exceed the rate of twenty mills on every dollar of the adjusted valuation [**and no**]: *Provided, however, That the rate of taxation for payment of interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," or any prior or subsequent act governing the incurrence of indebtedness of the county shall be unlimited. No tax for general county purposes [exclusive of the requirements for the payment of the interest and principal of the funded debt of] in any county of the second class A shall in any one year exceed the rate of thirty mills on every dollar of the adjusted valuation: *Provided, however, That the rate of taxation for payment of interest and principal on any indebtedness incurred pursuant to the act of July 12, 1972 (P.L.781, No.185), known as the "Local Government Unit Debt Act," or any prior or subsequent act governing the incurrence of indebtedness of the county shall be unlimited.* 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.*

Section 2. This act shall take effect in 60 days.

APPROVED—The 22nd of day of May, A. D. 1981.

DICK THORNBURGH