

No. 1982-212

AN ACT

HB 2462

Amending the act of May 22, 1933 (P.L.853, No.155), entitled "An act relating to taxation; designating the subjects, property and persons subject to and exempt from taxation for all local purposes; providing for and regulating the assessment and valuation of persons, property and subjects of taxation for county purposes, and for the use of those municipal and quasi-municipal corporations which levy their taxes on county assessments and valuations; amending, revising and consolidating the law relating thereto; and repealing existing laws," increasing the level for exemption from the per capita tax, occupation tax and occupational privilege tax.

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

Section 1. The last paragraph of section 204, act of May 22, 1933 (P.L.853, No.155), known as "The General County Assessment Law," added July 9, 1971 (P.L.211, No.36), is amended to read:

Section 204. Exemptions from Taxation.—* * *

(d) Each county, city, borough, incorporated town, township and school district may, by ordinance or resolution, exempt any person whose total income from all sources is less than **[two thousand dollars (\$2,000)] five thousand dollars (\$5,000)**, per annum from its per capita, or similar head tax, occupation tax and occupational privilege tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for the exemption.

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

APPROVED—The 26th day of November, A. D. 1982.

DICK THORNBURGH