

No. 1982-216

AN ACT

HB 2466

Amending the act of August 9, 1955 (P.L.323, No.130), 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 exemptions from the per capita tax.

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

Section 1. Section 1770, act of August 9, 1955 (P.L.323, No.130), known as "The County Code," amended May 22, 1981 (P.L.74, No.23), 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 in counties of the third, fourth, fifth, sixth, seventh and eighth classes, exclusive of the requirements for the payment of rentals to any municipal authority, shall in any one year exceed the rate of twenty 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. Tax for payment of rentals to any municipal authority shall not exceed the rate of ten mills on every dollar of the adjusted valuation and shall be in addition to the twenty mill limitation for general county purposes. 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 of the fourth, fifth, sixth, seventh or eighth class shall not in any one year exceed twenty 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.

Any county of the fourth, fifth, sixth, seventh or eighth class which shall become a county of the third class may collect for a period of four years after such status has been certified a per capita tax from any person not in any one year to exceed a total of five dollars (\$5) 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 five dollars (\$5) for county and institution district purposes.

Any county may, by ordinance or resolution, exempt any person whose total income from all sources is less than five thousand dollars (\$5,000) per annum from any per capita tax levied under this act.

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

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

DICK THORNBURGH