

No. 134

AN ACT

HB 1675

Amending the act of July 19, 1951 (P.L.1026), entitled "An act authorizing political subdivisions, other than cities of the first and second classes and school districts of the first class and first class A, to appoint and pay the compensation of employes to make an assessment list of all inhabitants or residents thereof over twenty-one years of age, for taxation purposes," reducing certain age requirements.

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

Section 1. The title and section 1, act of July 19, 1951 (P.L.1026), entitled "An act authorizing political subdivisions, other than cities of the first and second classes and school districts of the first class and first class A, to appoint and pay the compensation of employes to make an assessment list of all inhabitants or residents thereof over twenty-one years of age, for taxation purposes," are amended to read:

AN ACT

Authorizing political subdivisions, other than cities of the first and second classes and school districts of the first class and first class A, to appoint and pay the compensation of employes to make an assessment list of all inhabitants or residents thereof over [~~twenty-one~~] *eighteen* years of age, for taxation purposes.

Section 1. The taxing authorities of any political subdivision, except cities of the first and second classes and school districts of the first class and first class A, which are authorized by law to levy and collect an occupation tax, per capita tax or other head tax may, by ordinance or resolution, provide for an annual preparation of a list of residents or inhabitants of such political subdivision over [~~twenty-one~~] *eighteen* years of age, by employes to be appointed and paid by such taxing authority, to be used in the assessment and levy of its occupation, per capita or other head tax.

A copy of such ordinance or resolution shall be given to the regular tax assessor who, under existing law, makes and furnishes the tax assessments for the political subdivision. Such tax assessor shall not thereafter furnish to such taxing district a list of the residents or inhabitants thereof during the period that the aforesaid ordinance or resolution shall remain in effect.

APPROVED—The 16th day of June, A. D. 1972.

MILTON J. SHAPP

The foregoing is a true and correct copy of Act of the General Assembly
No. 134.

A handwritten signature in black ink, reading "C. McLaughlin Tucker". The signature is written in a cursive style with a large initial "C" and a prominent "T" at the end.

Secretary of the Commonwealth.