

No. 1

AN ACT

HB 1399

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," revising the general fund and placing a limit on a certain tax levy in counties of the second class.

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 December 30, 1974 (P.L.1154, No.367), 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. **[No tax for general county purposes,] *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 any county of the second class, shall in any one year exceed the rate of **[ten] twenty** mills on every dollar of the adjusted valuation and no tax for general county purposes exclusive of the requirements for the payment of the interest and principal of the funded debt of 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. 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 2nd day of February, A. D. 1976.

MILTON J. SHAPP