

No. 1982-213

## AN ACT

HB 2463

Amending the act of June 21, 1939 (P.L.626, No.294), entitled "An act providing for and regulating the assessment and valuation of all subjects of taxation in counties of the second class; creating and prescribing the powers and duties of a Board of Property Assessment, Appeals and Review; imposing duties on certain county and city officers; abolishing the board for the assessment and revision of taxes in such counties; and prescribing penalties," increasing the level for exemption from the occupation tax.

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

Section 1. The second paragraph of section 9, act of June 21, 1939 (P.L.626, No.294), referred to as the Second Class County Assessment Law, added July 9, 1971 (P.L.212, No.37), is amended to read:

Section 9. \* \* \*

The county and each 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 occupation tax or any portion thereof. Each taxing authority may adopt regulations for the processing of claims for exemption.

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

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

DICK THORNBURGH